

control and the adequacy of our ports and our wetlands, and restoration, if that bill should be burdened with amendments about guns. I don't think so. That is how I am talking about it. We will see what happens tomorrow, but at least we have a path forward.

Again, I thank Senator VITTER for working with me today. I thank Senator REID and all of my colleagues for their indulgence. Frankly, I hoped we would have had a few relevant amendments disposed of, but at least we have a path forward together, and I look forward to seeing everybody then.

I yield the floor.

The PRESIDING OFFICER. The Senator from Ohio.

Mr. BROWN. I ask unanimous consent to speak as in morning business for up to 10 minutes.

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

WORKERS MEMORIAL DAY

Mr. BROWN. Madam President, this past week we observed in this country Workers Memorial Day—when we pause and remember those Americans who lost their lives on the job.

For generations hard-working people have left their homes every morning or for second or third shift to earn an honest living, to provide for loved ones, to put food on the table. For generations too many would leave for their jobs but return home from work injured or in far too many cases not return home at all; they died operating heavy machinery on late-night shifts; they died working in coal mines; they died building roads and bridges; they died in far too many cases from lack of basic fire safety, ventilation systems, and lighting.

I have shared with my colleagues before that over the years many times I will wear a depiction of a canary in a bird cage on my lapel that reminds me why we honor these workers and why honoring these workers' lives matters. One hundred years ago, a mine worker took the canary down in the mine in a cage. If the canary died from toxic gas or lack of oxygen, the mine worker quickly left the mine, understanding that he had no union strong enough to protect him nor a government that cared enough to protect him.

In those days 100 years ago, when they took the canary in the mine, the life expectancy for a child born in this country was only 45 or 46 years. Today we live three decades longer because we understand everything from Medicare, to civil rights, to Social Security, to workers' compensation, to minimum wage, to prohibition, to child labor, to auto safety, to safe drinking water and clean air laws.

This pin symbolizes people who work hard and play by the rules. We have taken significant steps in this country to keep American workers safe and to provide them with fair wages and benefits. We know more work needs to be done.

Since the National Labor Relations Act and the Fair Labor Standards Act were enacted into law in the 1930s, workers in this country were guaranteed the right to form a union and bargain collectively. They benefited from a minimum wage and from overtime pay.

Today we see vicious attacks on unions and collective bargaining from State legislatures at the behest of their corporate and far-right benefactors. We see obstructionists in this body who block even the most reasonable and clearly necessary nominations to the National Labor Relations Board.

Yes, there is more work to be done. Even as OSHA—the Occupational Safety and Health Administration—works to ensure safe working conditions, job fatality rates have not changed in the last few years. More than 4,600 workers—think about that: 4,600 workers—were killed on the job in 2011. That is more than 10 a day. And 4,600 American workers went to work and didn't come home that night. About 50,000 more died from occupational disease. That is almost 1,000 a week who died because of exposure to chemicals or something that happened to them in the workplace.

Given the progress we have made over the last several decades, nonetheless, Americans live longer and enjoy a better quality of life, but there is more work to be done because too many are still denied fair wages and benefits, and, equally important, too many are still at serious risk of injury or death on the job.

Just days ago, on May 4, two workers in Ohio were killed when part of a crane fell on them at a steel mill construction site in Stark County, OH, in Perry Township. Brian Black, Mark Tovissi, and their families and all the workers of the Faircrest plant deserve better and deserve answers.

So too do workers in McLennan County, TX, where a fertilizer plant exploded recently and was a major story in the national news. That facility in West, TX, had not had a health and safety inspection since 1985. This disaster shows the tragic consequences of not conducting regular workplace inspections.

Fewer American miners died or were injured in 2012 than ever before, but in the first 3 months of 2013, 11 miners were killed in accidents that the Mine Safety and Health Administration called "preventable."

Stephen Koff, a reporter at the Plain Dealer in Cleveland, documented some of the problems the government has faced—the agency in charge of protecting miners' safety—the problems they have in levying fines against coal mine owners who have violated public safety rules. Yet, in an interconnected, globalized society, we can't turn away from these workplace disasters—not just in our country but overseas. The struggle to ensure that workers are treated with the dignity and respect they deserve is an international, universal, fundamental right.

We have recoiled from the stories of hundreds of garment workers in Bangladesh who died in a factory that collapsed a few weeks ago and others who died in a factory fire last year. Several brand-name retailers contract work in Bangladesh. They have a responsibility, once the label of their retail establishment is sewn into these clothes, whether they own the factory or whether they are an American retailer or an American textile maker that owns the factory or whether they subcontract to others and try to wash their hands of responsibility, they have a responsibility to work with the Bangladesh Government, to work with nongovernmental institutions, and to work with the workers themselves to improve their working environment. Anything less is unacceptable.

The United States has a moral duty to lead by example. We should examine contracts with companies that sell products manufactured by workers who have been denied in these countries—similar to the way they used to be in the United States and occasionally still are—who are denied even basic worker protections.

Let's not forget the American rescue workers who put their own lives in jeopardy to save hundreds of people over the past few weeks in Texas and in the home State of the Presiding Officer, the Commonwealth of Massachusetts. First responders across our country deserve to know that we are doing everything we can to keep them and the people they protect as safe as possible. These are, generally, public employees. They generally carry a union card. While bystanders and others tend to run from disasters, they run toward those disasters.

Let us always remember those whom we have lost over the years. Whether they are public sector or private sector workers, we have lost them due to their labor. On Workers Memorial Day, particularly, remember them, but on every day.

Let us honor those workers who have died by renewing our commitment to protect hard-working American workers who get up, who go to work, who try to provide for themselves and their families.

I yield the floor.

MARKETPLACE FAIRNESS ACT

TAX ISSUES

Mr. ENZI. Madam President, the Marketplace Fairness Act is about States' rights and giving States the right to decide to collect or not collect taxes that are already owed. Critics have claimed that we are creating a new Internet sales tax, that businesses would have to remit sales taxes to 9,600 different tax jurisdictions, and that today's software simply isn't capable of helping businesses collect sales tax.

Nothing could be farther from the truth. On the issue of creating a new tax or imposing new taxes, we made it clear in section 3(d) of the legislation

that nothing in the bill encourages a State to impose sales and use taxes on any goods or services not subject to taxation prior to the date of enactment. This includes imposing sales and use taxes on financial transactions or services and any other good or service that a State may be considering.

We also made it clear that nothing in this legislation limits the existing authority of States to impose State and local sales and use tax on and collect such taxes directly from the purchaser. As a former mayor and State legislator, I strongly favor allowing States the authority to require sales and use tax collection from retailers on all sales for each State that chooses to do so. We need to implement a plan that will allow States to collect revenue using mechanisms already approved by their local leaders.

I would like to ask my friend Senator ALEXANDER to help me respond to some of these concerns because he has been vocal about States' rights and that this has nothing to do with taxing the Internet.

Mr. ALEXANDER. Madam President, I thank Senator ENZI for this opportunity, and in fact there is a Federal moratorium that prohibits State taxes on access to the Internet. I was in the middle of that debate several years ago, and when the Marketplace Fairness Act is enacted that ban will still be there. In other words, today there is a Federal ban on Internet access taxes, and after this law passes, there will continue to be a ban on Internet access taxes. This issue is not about taxing the Internet, it is about the collection of State sales and use taxes that are already owed.

The complexities raised by our critics are unfounded, and I would like to ask Senator DURBIN what his thoughts are on these claims.

Mr. DURBIN. Madam President, first, let me thank my colleagues Senator ENZI, Senator ALEXANDER, and Senator HEITKAMP for their work on this important issue.

Senator ALEXANDER is right about the Federal ban on Internet access taxes. I also want our colleagues to know that the Marketplace Fairness Act would dramatically simplify and streamline the country's more than 9,600 diverse State tax jurisdictions.

The bill provides States with two options that would allow them to begin collecting State sales taxes from online and catalog purchases. Both options would reduce the number of returns and audits businesses would have to file from 9,600 to fewer than 50.

The bill also exempts businesses with less than \$1 million in online or out-of-State sales from collection requirements. This small business exemption will protect small merchants and give new businesses time to get started.

Critics of the bill should not get away with saying this type of simplification can't be done. The different tax rates and jurisdictions are no problem for today's software programs.

When you order something online, you have to put in your zip code. The zip code will tell you exactly how much is owed in sales and use taxes. As Senator ALEXANDER has said, it is as simple as looking up the weather.

We also made it very clear in the bill that States cannot require remote sellers to collect sales and use taxes already owed under State and local law until the State implements sales and use tax simplification requirements and is able to provide software to sellers free of charge.

Our goal is to allow States to satisfy the requirement to provide software free of charge under section 2(b)(2)(D)(ii) of the Act either by developing the software themselves or by using the services of certified software providers. If a remote seller elects to deploy and utilize a certified software provider, the seller should be permitted to deploy and utilize a certified software provider of their choice per section 3(c) of the Act. It is not our intent to allow or encourage States to require remote sellers to use the software provided by the State or certified software providers or penalize remote sellers for not using such software or certified software providers.

Now I want to go back to an issue my colleague, Senator ENZI, mentioned earlier. This bill does not expand or enlarge the authority of States to impose sales and use taxes on products or services. And it does not urge States and localities to impose financial transaction taxes. The bill only applies to sales and use taxes, so financial transactions taxes are excluded from the authority under the Act.

In almost 200 years of sales and use tax history in the United States, no State or locality has imposed a sales or use tax on financial transactions and no State is proposing to do so today. The Marketplace Fairness Act simply authorizes States to require remote sellers to collect taxes that are already owed under current law. As my colleague said, the bill is very clear and states:

(d) NO NEW TAXES.—Nothing in this Act shall be construed as encouraging a State to impose sales and use taxes on any goods or services not subject to taxation prior to the date of the enactment of this Act.

I would like to ask my friend Senator ENZI if he agrees.

Mr. ENZI. Yes, we were deliberate by including language in the Marketplace Fairness Act to authorize States to require remote sellers to collect taxes that are already owed under current law. It was not our intention to urge States and localities to impose other taxes not associated with sales and use taxes.

Another issue that my colleagues and I want to make clear is the reason we included language in the perfecting amendment recognizing tribal sovereignty. Tribes that have adopted sales taxes have the same concerns as States about the collection of taxes on

remote sales. During the drafting and consideration of this legislative concept in 2005, Senator Byron Dorgan of North Dakota and I began working with the National Congress for American Indians and the National Governors' Association to find common ground to allow tribal governments the opportunity to participate in the Streamlined Sales and Use Tax Agreement, SSUTA. After 2 years of deliberation, tribal government legislative language was included in the Main Street Fairness Act bill introduction in 2007.

Although not included in the introduced version of the Marketplace Fairness Act this year, tribal governments requested the ability to collect sales and use tax if they choose to participate in the alternative system, not the SSUTA. Those tribal governments who participate in a streamlined system would agree to the same rules as the States who participate in that system. At this time, the Senate bill includes tribal governments in the "State" definition. Although some may disagree, I do encourage my House colleagues working on the Marketplace Fairness Act to further review this specific policy issue when the bill is debated in the U.S. House of Representatives.

This is a very important issue that Senator HEITKAMP has experience with, and I would ask her to share her comments with our colleagues. I also want to say yet again how grateful, and lucky, we are to be working with Senator HEITKAMP on this issue. She has been working to solve this problem for even longer than I have, and I want to ask her for her thoughts on the legislation.

Ms. HEITKAMP. Madam President, I thank Senator ENZI, Senator DURBIN, and Senator ALEXANDER for their leadership on the Marketplace Fairness Act and am proud to join them to address an issue I have been working on for just over 20 years now.

Tribes that have adopted sales taxes are faced with the same situation as States with regard to the collection of taxes on remote sales. Tribal governments provide essential government services to their communities, and including them in the Marketplace Fairness Act simply gives them the equal footing that they deserve.

Tribal governments that attempt to collect sales and use taxes from remote sellers will have to follow the same streamlined requirements that all States must use, including software and audit compliance. Additionally, the software provided—free-of-charge—to remote sellers under this bill can easily calculate sales tax at the point of sale. Most tribal governments will negotiate agreements with their States to provide for the collection of sales and use taxes from remote sellers and remittance to the tribe. As a result, businesses will have no additional burden.

It is important to note that this bill does not authorize States to collect a

tax on sales to tribal members in Indian country. Under the bill's sourcing rules, read in conjunction with the definition of "State," a sale within a tribe's jurisdiction would be subject only to the tribal tax, and not to a non-tribal State or local tax. It is not the intent of the bill to subject such a sale to dual taxation—State and tribal—or to extend State taxation to tribal members residing in Indian country.

ADDITIONAL STATEMENTS

JEWISH COMMUNITY CENTER OF GREATER COLUMBUS

• Mr. BROWN. Madam President, today I wish to celebrate the 100th anniversary of the Jewish Community Center of Greater Columbus in Columbus, OH.

Since 1913, the JCC and its members have supported Ohioans through physical and mental well-being activities, early childhood initiatives, summer camps, and recreational sports programs.

I congratulate this vital organization on reaching this milestone and join many central Ohioans in expressing the deepest gratitude for JCC's service to the Greater Columbus community.

In 1913, Joseph Schonthal worked to help ensure Columbus's Jewish immigrant population had a place to come together in brotherhood.

He began providing meeting rooms for these newcomers and organizing activities for their children.

In 1918, he opened the Schonthal Center and the Jewish Infants Home of Ohio on East Rich Street in Columbus.

Nine years later, he purchased 25 acres of land in Union County for youth summer camps. In 1949, with the help of the United Jewish Fund, the JCC broke ground on its current home located on College Avenue.

Today's center is named in honor of Leo Yassenoff, the son of Russian immigrants, who made Columbus his home in 1912.

He graduated from The Ohio State University in 1916. After serving in World War I, Leo Yassenoff helped start F&Y Construction Company, which built many local drive-in theaters.

Yassenoff was a philanthropist throughout his life and donated a significant sum to the Jewish Center upon his death in 1971.

In 1983, the current home for the Columbus JCC was named in his honor.

In many ways, the stories of Leo Yassenoff and Joseph Schonthal are chapters in the larger American story—of neighbors coming together to make stronger communities.

Today, the Jewish Community Center has multiple locations throughout the Columbus Metropolitan area, which provide recreation facilities and preschool programs.

JCC also continues to host summer camps and educate both students and

adults on Jewish cultural heritage. It remains a hub for education, the arts, and spiritual well-being.

It engages the Columbus Metropolitan area as a whole; transcending issues, cultures, ethnicities, races, and religions. JCC also provides classes to immigrants and new Americans.

It works with organizations like the United Way providing services and education opportunities for those with special needs.

Throughout the past century, the JCC has grown along with Columbus and remains focused on its goal: to serve its local community.

On behalf of the people of Ohio and the United States, I thank the JCC of Greater Columbus for all their efforts and wish them another one hundred years of success. Mazel Tov! •

CONGRATULATING JERRY TARKANIAN

• Mr. HELLER. Madam President, today I wish to congratulate former University of Nevada, Las Vegas, UNLV, Runnin' Rebel basketball coach Jerry Tarkanian for being selected for the Naismith Memorial Basketball Hall of Fame. Coach Tarkanian will be inducted into the Hall of Fame on September 8, 2013.

Jerry Tarkanian headed the Runnin' Rebels for 19 seasons with an aggressive and up-tempo style that captivated basketball fans in Las Vegas and across the Nation. Coach Tarkanian posted an impressive winning record at UNLV with a 509-105 winning record—in fact, he never had a losing season with UNLV. He led the Runnin' Rebels to four NCAA Final Four appearances, and a national championship in 1990 with a 103-73 run-away victory over Duke. The 1990 National Championship is still the highest margin of victory in NCAA tournament championship game history.

Not only did Jerry Tarkanian help bring UNLV basketball to national prominence, he aided the University of Nevada, Las Vegas, in gaining exposure and distinction in Nevada. It would be impossible to quantify the impact that Coach Tarkanian has had on the progress and success of UNLV, but his contributions to the State of Nevada certainly deserve our deep appreciation.

Although Coach Tarkanian has not nervously chewed on a towel in the 'Shark Tank' for more than two decades, he is still a beloved figure in the Silver State. Fans and the university community honored him when the court at the Thomas & Mack Center was named in his honor on November 26, 2005.

I ask my colleagues to join me in congratulating this great Nevadan and iconic figure in NCAA basketball history. He may now just be officially joining the Hall of Fame in Springfield, MA, but he has long been in the Hall of Fame in the minds and hearts of UNLV fans. •

CONGRATULATING CHRIS AULT

• Mr. HELLER. Madam President, today I wish to congratulate Hall of Fame Nevada football coach Chris Ault on his retirement after 28 seasons coaching the Nevada Wolf Pack football team. Not only has Coach Ault been an unparalleled football coach, but he was also an extremely talented student-athlete at the University of Nevada Reno, UNR, as the Wolf Pack's star quarterback from 1965 to 1967.

Coach Ault was inducted into the College Football Hall of Fame in 2002 after guiding the UNR football program from Division II to Division I-AA to Division I-A. Coach Ault restored championship-caliber football to the University of Nevada by taking the Wolf Pack to seven straight bowl appearances and two WAC Championships. In 2010, he coached the team to a nearly perfect 13-1 record and finished the season ranked No. 11 in the final top 25 polls. Throughout his career, Coach Ault was named by his peers seven times as the conference's Coach of the Year, and became the 54th coach in NCAA history to win 200 games, and the 30th to win 200 games at one school.

I ask my colleagues to join me in congratulating Coach Chris Ault for a distinguished coaching career in Nevada. It is my hope that he will serve as an example of what great things a person can accomplish when they work with commitment, determination, and persistence. •

ALASKA MARINE HIGHWAY SYSTEM

• Ms. MURKOWSKI. Madam President, today I wish to celebrate 50 years of the Alaska Marine Highway System as an essential means of transportation to the people of Southeast Alaska. The Marine Highway began with one ship in 1963 and has grown to 11 vessels serving more than 350,000 passengers and 30 communities a year, along routes that total more than 3,000 miles.

Growing up in Southeast Alaska like I did, or in other remote coastal communities, you grow to love the Marine Highway and depend on it. With 656,425 square miles of rugged wilderness, scenic beauty and abundant wildlife, Alaska is a large and diverse State. Naturally, traveling in Alaska presents some unique opportunities and challenges. Unlike the lower 48, many of our communities are not accessible by a land-based road system, and our only means of travel is by air or sea. The Marine Highway is a significant part of our highway system, and where traditional roads do not exist, it is our link to the rest of the State.

The Marine Highway began when the M/V Malaspina, a sleek blue and gold vessel named after a glacier in the panhandle of Southeast Alaska, docked in Ketchikan for the first time on January 21, 1963. Three days later it docked in Wrangell for the first time. My father, Frank Murkowski, whom at the