

applicable to Malta on June 24, 1935. The treaty also fulfills the requirement for a bilateral instrument between the United States and each European Union (EU) Member State in order to implement the Extradition Agreement between the United States and the EU. Two other comprehensive new extradition treaties with EU Member States—Estonia and Latvia—likewise also serve as the requisite bilateral instruments pursuant to the U.S.-EU Agreement, and therefore also are being submitted separately and individually.

The treaty follows generally the form and content of other extradition treaties recently concluded by the United States. It would replace an outmoded list of extraditable offenses with a modern “dual criminality” approach, which would enable extradition for such offenses as money laundering and other newer offenses not appearing on the list. The treaty also contains a modernized “political offense” clause. It further provides that extradition shall not be refused based on the nationality of a person sought for any of a comprehensive list of serious offenses; in the past, Malta has declined to extradite its nationals to the United States. Finally, the new treaty incorporates a series of procedural improvements to streamline and speed the extradition process.

I recommend that the Senate give early and favorable consideration to the treaty.

GEORGE W. BUSH.

THE WHITE HOUSE, September 29, 2006.

*To the Senate of the United States:*

I transmit herewith, for Senate advice and consent to ratification, a Protocol Amending the Convention Between the Government of the United States of America and the Government of the Republic of Finland for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and on Capital, signed at Helsinki May 31, 2006 (the “Protocol”). Also transmitted for the information of the Senate is the report of the Department of State with respect to the Protocol.

The Protocol eliminates the withholding tax on certain cross-border dividend payments. Like a number of recent U.S. tax agreements, the proposed Protocol provides for the elimination of the withholding tax on dividends arising from certain direct investments and cross-border dividend payments to pension funds. The Protocol also eliminates the withholding tax on cross-border royalty payments. In addition, the protocol modernizes the Convention to bring it into closer conformity with current U.S. tax-treaty policy, including strengthening the treaty’s provisions preventing so-called treaty shopping.

I recommend that the Senate give early and favorable consideration to

the Protocol and give its advice and consent to ratification.

GEORGE W. BUSH.

THE WHITE HOUSE, September 29, 2006.

*To the Senate of the United States:*

I transmit herewith, for Senate advice and consent to ratification, a Protocol Amending the Convention Between the Government of the United States of America and the Government of the Kingdom of Denmark for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income signed at Copenhagen May 2, 2006 (the “Protocol”). A related exchange of notes is enclosed for the information of the Senate. Also transmitted for the information of the Senate is the report of the Department of State with respect to the Protocol.

The Protocol eliminates the withholding tax on certain cross-border dividend payments. Like a number of recent U.S. tax agreements, the proposed Protocol provides for the elimination of the withholding tax on dividends arising from certain direct investments and cross-border dividend payments to pension funds. In addition, the Protocol modernizes the Convention to bring it into closer conformity with current U.S. tax-treaty policy, including strengthening the treaty’s provisions preventing so-called treaty shopping.

I recommend that the Senate give early and favorable consideration to the Protocol and give its advice and consent to ratification.

GEORGE W. BUSH.

THE WHITE HOUSE, September 29, 2006.

*To the Senate of the United States:*

I transmit herewith, for Senate advice and consent to ratification, a Protocol Amending the Convention Between the United States of America and the Federal Republic of Germany for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and Capital and to Certain Other Taxes, Signed on August 29, 1989, signed at Berlin June 1, 2006 (the “Protocol”), along with a related Joint Declaration. Also transmitted for the information of the Senate is the report of the Department of State with respect to the Protocol.

The Protocol eliminates the withholding tax on certain cross-border dividend payments. Like a number of recent U.S. tax agreements, the proposed Protocol provides for the elimination of the withholding tax on dividends arising from certain direct investments and cross-border dividend payments to pension funds. The Protocol also provides for mandatory arbitration of certain cases before the competent authorities. This provision is the first of its kind in a U.S. tax treaty. In addition, the Protocol also modernizes the Convention to bring it into closer conformity with current U.S. tax-treaty

policy, including strengthening the treaty’s provisions preventing so-called treaty shopping.

I recommend that the Senate give early and favorable consideration to the Protocol, along with the Joint Declaration and give its advice and consent to ratification.

GEORGE W. BUSH.

THE WHITE HOUSE, September 29, 2006.

#### APPOINTMENTS

The PRESIDING OFFICER. The Chair, on behalf of the Vice President, in accordance with 22 U.S.C. 1928a–1928d, as amended, appoints the following Senators to the Senate Delegation to the NATO Parliamentary Assembly in Quebec City, Quebec, Canada, during the 109th Congress: the Honorable PATRICK LEAHY of Vermont and the Honorable BARBARA MIKULSKI of Maryland.

The Chair, on behalf of the Vice President, in accordance with 22 U.S.C. 1928a–1928d, as amended, appoints the following Senators to the Senate Delegation to the NATO Parliamentary Assembly in Quebec City, Quebec, Canada, during the 109th Congress: the Honorable CHARLES GRASSLEY of Iowa; the Honorable WAYNE ALLARD of Colorado; the Honorable MIKE ENZI of Wyoming; the Honorable JIM BUNNING of Kentucky; the Honorable GEORGE VOINOVICH of Ohio; and the Honorable NORM COLEMAN of Minnesota.

#### CLARIFYING TREATMENT OF CERTAIN CHARITABLE CONTRIBUTIONS

Mr. FRIST. Mr. President, I ask unanimous consent that the Senate proceed to the immediate consideration of S. 4404, introduced earlier today.

The PRESIDING OFFICER. The clerk will report the bill by title.

The legislative clerk read as follows: A bill (S. 4044) to clarify the treatment of certain charitable contributions under title 11, United States Code.

There being no objection, the Senate proceed to consider the bill.

Mr. FRIST. Mr. President, I ask unanimous consent that the bill be read a third time and passed, the motion to reconsider be laid upon the table, and that any statements relating to the bill be printed in the RECORD.

The bill (S. 4404) was ordered to be engrossed for a third reading, was read the third time, and passed, as follows:

S. 4044

*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 “Religious Liberty and Charitable Donation Clarification Act of 2006”.

#### SEC. 2. TREATMENT OF CERTAIN CONTRIBUTIONS IN BANKRUPTCY.

Section 1325(b)(3) of title 11, United States Code, is amended by inserting “, other than

subparagraph (A)(ii) of paragraph (2)," after "paragraph (2)".

#### FINANCIAL NETTING IMPROVEMENTS ACT OF 2006

Mr. FRIST. Mr. President, I ask unanimous consent that the Senate proceed to the immediate consideration of H.R. 5585, which was received from the House.

The PRESIDING OFFICER. The clerk will report the bill by title.

The legislative clerk read as follows:

A bill (H.R. 5585) to improve the netting process for financial contracts, and for other purposes.

There being no objection, the Senate proceeded to consider the bill.

Mr. FRIST. Mr. President, I ask unanimous consent that the amendment at the desk be agreed to, the bill, as amended, be read a third time, passed, the motion to reconsider be laid upon the table, and that any statements relating to the bill be printed in the RECORD.

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

The amendment (No. 5114) was agreed to, as follows:

(Purpose: To strike a provision relating to compensation of trustees and filing fees)

Strike section 7 (relating to compensation of chapter 7 trustees; chapter 7 filing fees).

In section 8 (relating to scope of application), strike the section heading and all that follows through "the amendments made" and insert the following:

#### "SEC. 7. SCOPE OF APPLICATION.

"The amendments made".

The amendment was ordered to be engrossed and the bill read a third time.

The bill (H.R. 5585), as amended, was read the third time, and passed.

#### HOLDING CURRENT REGIME IN IRAN ACCOUNTABLE

Mr. FRIST. Mr. President, I ask unanimous consent that the Senate proceed to the immediate consideration of H.R. 6198, which was received from the House.

The PRESIDING OFFICER. The clerk will report the bill by title.

The legislative clerk read as follows:

A bill (H.R. 6198) to hold the current regime in Iran accountable for its threatening behavior and to support a transition to democracy in Iran.

There being no objection, the Senate proceeded to consider the bill.

Mr. FRIST. Mr. President, I ask unanimous consent that the bill be read a third time and passed, the motion to reconsider be laid upon the table, and that any statements relating to the bill be printed in the RECORD.

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

The bill (H.R. 6198) was ordered to a third reading, was read the third time, and passed.

#### THIRD HIGHER EDUCATION EXTENSION ACT OF 2006

Mr. FRIST. Mr. President, I ask unanimous consent that the Senate proceed to the immediate consideration of H.R. 6138, which was received from the House.

The PRESIDING OFFICER. The clerk will report the bill by title.

The legislative clerk read as follows:

A bill (H.R. 6138) to temporarily extend the programs under the Higher Education Act of 1965, and for other purposes.

There being no objection, the Senate proceeded to consider the bill.

Mr. FRIST. Mr. President, I ask unanimous consent that the bill be read a third time and passed, the motion to reconsider be laid upon the table, and that any statements relating to the bill be printed in the RECORD.

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

The bill (H.R. 6138) was ordered to a third reading, was read the third time, and passed.

#### TO EXTEND THE WAIVER AUTHORITY FOR THE SECRETARY OF EDUCATION

Mr. FRIST. Mr. President, I ask unanimous consent that the Senate proceed to the immediate consideration of H.R. 6106, which was received from the House.

The PRESIDING OFFICER. The clerk will report the bill by title.

The legislative clerk read as follows:

A bill (H.R. 6106) to extend the waiver authority for the Secretary of Education under title IV, section 105, Public Law 109-148.

There being no objection, the Senate proceeded to the consideration of the bill.

Mr. FRIST. I ask unanimous consent that the bill be read the third time and passed, a motion to reconsider be laid upon the table, and any statements relating to the bill be printed in the RECORD.

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

The bill (H.R. 6106) was ordered to a third reading, was read the third time, and passed.

#### OLDER AMERICANS ACT AMENDMENTS OF 2006

Mr. FRIST. Mr. President, I ask unanimous consent that the Senate proceed to the immediate consideration of H.R. 6197 which was received from the House.

The PRESIDING OFFICER. The clerk will report the bill by title.

The legislative clerk read as follows:

A bill (H.R. 6197) to amend the Older Americans Act of 1965 to authorize appropriations for fiscal years 2007 through 2011, and for other purposes.

There being no objection, the Senate proceeded to the consideration of the bill.

#### FUNDS DISTRIBUTION

Mr. ENZI. Mr. President, today I would like to talk about a very important piece of legislation sent over by the House of Representatives to the Senate last night. The Older Americans Act Amendments of 2006 will reauthorize the vital programs to assist the quickly growing elder population. During the reauthorization it became apparent that the elderly population is growing more quickly in certain areas than others. This was highlighted in newspaper articles this week and has been a key issue for my colleague from North Carolina.

In light of this, I propose that the Committee on Health, Education, Labor and Pensions hold hearings during the coming Congress to review formulas for federal programs and how those formulas are developed to determine the fair and equitable distribution of funds. The committee will focus its attention on how funds must follow the people and the need. In other words, how do we make sure that federal monies are going to the areas of greatest need which are in many instances the fast growing areas of our country and how do we eliminate inequities in funding that exist under current formulas and which in many instances disadvantage high-growth states. Finally, I propose that the committee begin its reauthorization of the Older Americans Act no later than 3 years after the passage of this bill.

Mr. BURR. Mr. President, I thank the chairman of the HELP Committee and strongly support his proposals to focus the attention of the committee on how formulas for federal programs, like the Older Americans Act, are developed. The money should follow the people and their need. With respect to the Older Americans Act, I represent the seventh fastest growing state in the Nation and among that growing population is a quickly growing elderly population. The funds from this act are vital to supporting the services and infrastructure to assist North Carolina to serve our elderly population today and in the future. I also thank the chairman for addressing the next reauthorization within the 3 years after we pass this bill before us.

Mr. ENZI. I would like to thank my colleague from North Carolina for his support of our bill. He was very important in the drafting of this legislation. I urge my colleagues to support us in this important legislation for our growing elderly population and to work with Senator BURR and me, in the coming Congress, to ensure that federal funds follow the need and their intended recipients.

Mr. President, I rise today in support of the passage of the Older Americans Act Amendments of 2006. I am pleased at the support that this bill has received in the Senate and in the House. I especially want to thank Senator