

the public health and medical provider community in order to more effectively combat the spread of STIs;

Whereas STI programs in State and local health departments that are funded through the Division of STD Prevention of the CDC are the frontline of the defense of the United States against the spread of STIs;

Whereas STI screening, vaccination, and other prevention strategies for sexually active women should be among the highest public health priorities; and

Whereas the CDC observes April as “National STD Awareness Month”: Now, therefore, be it

Resolved, That the Senate—

(1) designates April 2010 as “National STD Awareness Month”;

(2) encourages the Federal Government, States, localities, and nonprofit organizations to observe the month with appropriate programs and activities, with the goal of increasing public knowledge of the risks of sexually transmitted infections (referred to in this resolution as “STIs”) and protecting people of all ages;

(3) recognizes the human toll of STIs and the importance of making the prevention, diagnosis, and treatment of STIs an urgent public health priority;

(4) calls on all people of the United States to learn about STIs and the prevention approaches recommended for STIs; and

(5) encourages all sexually active individuals to get tested for STIs and to seek appropriate care if infected.

SENATE CONCURRENT RESOLUTION 62—CONGRATULATING THE OUTSTANDING PROFESSIONAL PUBLIC SERVANTS, BOTH PAST AND PRESENT, OF THE NATURAL RESOURCES CONSERVATION SERVICE ON THE OCCASION OF ITS 75TH ANNIVERSARY

Mrs. LINCOLN (for herself, Mr. CHAMBLISS, Mrs. MURRAY, Mr. PRYOR, Mr. BAUCUS, Mr. CASEY, Mr. DURBIN, Mr. REID, Mr. KOHL, Mr. HARKIN, Mr. BENNET, Mr. BROWNBACK, Mr. GRASSLEY, Mr. CRAPO, Mr. LEAHY, and Mr. JOHANNIS) submitted the following concurrent resolution; which was considered and agreed to:

S. CON. RES. 62

Whereas the well-being of the United States is dependent on productive soils along with abundant and high-quality water and related natural resources;

Whereas the Natural Resources Conservation Service (in this resolution referred to as “NRCS”) was established as the Soil Conservation Service in the Department of Agriculture in 1935 to assist farmers, ranchers, and other landowners in protecting soil and water resources on private lands;

Whereas Hugh Hammond Bennett, the first Chief of the Soil Conservation Service and the “father of soil conservation”, led the creation of the modern soil conservation movement that established soil and water conservation as a national priority;

Whereas the NRCS, with the assistance of President Franklin D. Roosevelt, State governments, and local partners, developed a new mechanism of American conservation service delivery, which brings together private individuals with Federal, State, and local governments to achieve common conservation objectives;

Whereas the NRCS provides a vital public service by supplying technical expertise and financial assistance to cooperating private landowners for the conservation of soil and water resources;

Whereas the NRCS, as authorized by Congress, has developed and provided land conservation programs that have resulted in the restoration and preservation of millions of acres of wetlands, forests, and grasslands that provide innumerable benefits to the general public in the form of recreational opportunities, wildlife habitat, water quality, and reduced soil erosion;

Whereas the NRCS is the world leader in soil science and soil surveying;

Whereas the NRCS is the national leader in the inventory of natural resources on private lands, providing national leaders and the public with the status and trends related to these resources and helping forecast the availability of critical water supplies;

Whereas the NRCS has helped communities develop and implement thousands of locally led projects that continue to provide flood control, soil conservation, water supply, and recreational benefits to all Americans, while providing business and job creation opportunities as well;

Whereas, since its establishment, the NRCS has developed, tested, and demonstrated conservation practices, helped develop the science and art of conservation, and continues to strive toward innovation;

Whereas the NRCS encourages and works with landowners and land users to adopt conservation practices and technologies in a voluntary manner to address natural resource concerns;

Whereas NRCS employees serve in offices in every State and territory, while other employees assist other countries and governments;

Whereas, while some NRCS employees work directly with landowners, other employees serve in support of NRCS field operations, but all work toward a common goal of improving the condition of all natural resources found on private lands, knowing when they succeed, all Americans benefit; and

Whereas the NRCS has been “helping people, help the land” for 75 years: Now, therefore, be it

Resolved by the Senate (the House of Representatives concurring), That Congress—

(1) congratulates the outstanding conservation professionals of the Natural Resources Conservation Service on the occasion of the 75th anniversary of the Natural Resources Conservation Service;

(2) recognizes the vital role conservation plays in the well-being of the United States;

(3) expresses its continued commitment to the conservation of natural resources on private lands in both the national interest and as a national priority; and

(4) recognizes the services that the Natural Resources Conservation Service provides to the United States by helping farmers, ranchers, and other landowners to protect soil, water, and related natural resources.

AMENDMENTS SUBMITTED AND PROPOSED

SA 3736. Mr. WEBB (for himself, Mrs. BOXER, Mr. SANDERS, Mrs. MURRAY, Mrs. LINCOLN, Mr. DURBIN, and Mr. BURRIS) submitted an amendment intended to be proposed by him to the bill S. 3217, to promote the financial stability of the United States by improving accountability and transparency in the financial system, to end “too

big to fail”, to protect the American taxpayer by ending bailouts, to protect consumers from abusive financial services practices, and for other purposes; which was ordered to lie on the table.

SA 3737. Mrs. BOXER submitted an amendment intended to be proposed to amendment SA 3739 proposed by Mr. REID (for Mr. DODD (for himself and Mrs. LINCOLN)) to the bill S. 3217, supra.

SA 3738. Mr. SANDERS (for himself, Mr. FEINGOLD, Mr. DEMINT, Mr. LEAHY, Mr. MCCAIN, Mr. WYDEN, Mr. GRASSLEY, Mr. DORGAN, Mr. VITTER, Mrs. BOXER, Mr. BROWNBACK, Mr. RISCH, Mr. WICKER, Mr. GRAHAM, Mr. HATCH, and Mr. CRAPO) submitted an amendment intended to be proposed by him to the bill S. 3217, supra; which was ordered to lie on the table.

SA 3739. Mr. REID (for Mr. DODD (for himself and Mrs. LINCOLN)) proposed an amendment to the bill S. 3217, supra.

SA 3740. Mr. SANDERS (for himself, Mr. LEAHY, Mr. HARKIN, Mr. WHITEHOUSE, and Mr. BEGICH) submitted an amendment intended to be proposed by him to the bill S. 3217, supra; which was ordered to lie on the table.

SA 3741. Mr. NELSON, of Florida submitted an amendment intended to be proposed to amendment SA 3739 proposed by Mr. REID (for Mr. DODD (for himself and Mrs. LINCOLN)) to the bill S. 3217, supra; which was ordered to lie on the table.

SA 3742. Mr. MCCAIN submitted an amendment intended to be proposed to amendment SA 3739 proposed by Mr. REID (for Mr. DODD (for himself and Mrs. LINCOLN)) to the bill S. 3217, supra; which was ordered to lie on the table.

SA 3743. Mr. CORKER (for himself and Mr. BENNETT) submitted an amendment intended to be proposed to amendment SA 3739 proposed by Mr. REID (for Mr. DODD (for himself and Mrs. LINCOLN)) to the bill S. 3217, supra; which was ordered to lie on the table.

SA 3744. Mrs. HAGAN (for herself, Mr. DURBIN, and Mr. SCHUMER) submitted an amendment intended to be proposed to amendment SA 3739 proposed by Mr. REID (for Mr. DODD (for himself and Mrs. LINCOLN)) to the bill S. 3217, supra; which was ordered to lie on the table.

SA 3745. Mrs. HAGAN submitted an amendment intended to be proposed to amendment SA 3739 proposed by Mr. REID (for Mr. DODD (for himself and Mrs. LINCOLN)) to the bill S. 3217, supra; which was ordered to lie on the table.

SA 3746. Mr. WHITEHOUSE (for himself, Mr. MERKLEY, Mr. DURBIN, Mr. SANDERS, Mr. LEVIN, and Mr. BURRIS) submitted an amendment intended to be proposed to amendment SA 3739 proposed by Mr. REID (for Mr. DODD (for himself and Mrs. LINCOLN)) to the bill S. 3217, supra; which was ordered to lie on the table.

SA 3747. Mr. BENNET (for himself, Mr. ISAKSON, Ms. KLOBUCHAR, Mr. TESTER, and Mr. BEGICH) submitted an amendment intended to be proposed by him to the bill S. 3217, supra; which was ordered to lie on the table.

SA 3748. Mrs. FEINSTEIN (for herself, Mr. GREGG, and Ms. SNOWE) submitted an amendment intended to be proposed to amendment SA 3739 proposed by Mr. REID (for Mr. DODD (for himself and Mrs. LINCOLN)) to the bill S. 3217, supra; which was ordered to lie on the table.

SA 3749. Mr. TESTER (for himself, Mr. CONRAD, Mrs. MURRAY, Mr. BURRIS, and Mrs. HUTCHISON) submitted an amendment intended to be proposed to amendment SA 3739

proposed by Mr. REID (for Mr. DODD (for himself and Mrs. LINCOLN)) to the bill S. 3217, supra; which was ordered to lie on the table.

SA 3750. Mr. TESTER submitted an amendment intended to be proposed to amendment SA 3739 proposed by Mr. REID (for Mr. DODD (for himself and Mrs. LINCOLN)) to the bill S. 3217, supra; which was ordered to lie on the table.

SA 3751. Mr. NELSON, of Florida submitted an amendment intended to be proposed to amendment SA 3739 proposed by Mr. REID (for Mr. DODD (for himself and Mrs. LINCOLN)) to the bill S. 3217, supra; which was ordered to lie on the table.

TEXT OF AMENDMENTS

SA 3736. Mr. WEBB (for himself, Mrs. BOXER, Mr. SANDERS, Mrs. MURRAY, Mrs. LINCOLN, Mr. DURBIN, and Mr. BURRIS) submitted an amendment intended to be proposed by him to the bill S. 3217, to promote the financial stability of the United States by improving accountability and transparency in the financial system, to end “too big to fail”, to protect the American taxpayer by ending bailouts, to protect consumers from abusive financial services practices, and for other purposes; which was ordered to lie on the table; as follows:

At the end, insert the following:

TITLE XIII—TAXPAYER FAIRNESS ACT

SEC. 1301. SHORT TITLE.

This title may be cited as the “Taxpayer Fairness Act”.

SEC. 1302. FINDINGS.

Congress finds the following:

(1) During the years 2008 and 2009, the Nation’s largest financial firms received extraordinary and unprecedented assistance from the public.

(2) Such assistance was critical to the success and in many cases the survival of these firms during the year 2009.

(3) High earners at such firms should contribute a portion of any excessive bonuses obtained for the year 2009 to help the Nation reduce the public debt and recover from the recession.

SEC. 1303. EXCISE TAXES ON EXCESSIVE 2009 BONUSES RECEIVED FROM MAJOR RECIPIENTS OF FEDERAL EMERGENCY ECONOMIC ASSISTANCE.

(a) IMPOSITION OF TAX.—Chapter 46 of the Internal Revenue Code of 1986 is amended by adding at the end the following new section:

“SEC. 4999A. EXCESSIVE 2009 BONUSES RECEIVED FROM MAJOR RECIPIENTS OF FEDERAL EMERGENCY ECONOMIC ASSISTANCE.

“(a) IMPOSITION OF TAX.—There is hereby imposed on any person who receives a covered excessive 2009 bonus a tax equal to 50 percent of the amount of such bonus.

“(b) DEFINITION.—For purposes of this section, the term ‘covered excessive 2009 bonus’ has the meaning given such term by section 280I(b).

“(c) ADMINISTRATIVE PROVISIONS AND SPECIAL RULES.—

“(1) WITHHOLDING.—

“(A) IN GENERAL.—In the case of any covered excessive 2009 bonus which is treated as wages for purposes of section 3402, the amount otherwise required to be deducted and withheld under such section shall be increased by the amount of the tax imposed by this section on such bonus.

“(B) BONUSES PAID BEFORE ENACTMENT.—In the case of any covered excessive 2009 bonus to which subparagraph (A) applies which is paid before the date of the enactment of this section, no penalty, addition to tax, or interest shall be imposed with respect to any failure to deduct and withhold the tax imposed by this section on such bonus.

“(2) TREATMENT OF TAX.—For purposes of subtitle F, any tax imposed by this section shall be treated as a tax imposed by subtitle A.

“(3) NOTICE REQUIREMENTS.—The Secretary shall require each major Federal emergency economic assistance recipient (as defined in section 280I(d)(1)) to notify, as soon as practicable after the date of the enactment of this section and at such other times as the Secretary determines appropriate, the Secretary and each covered employee (as defined in section 280I(e)) of the amount of covered excessive 2009 bonuses to which this section applies and the amount of tax deducted and withheld on such bonuses.

“(4) SECRETARIAL AUTHORITY.—The Secretary may prescribe such regulations, rules, and guidance of general applicability as may be necessary to carry out the provisions of this section, including—

“(A) to prescribe the due date and manner of payment of the tax imposed by this section with respect to any covered excessive 2009 bonus paid before the date of the enactment of this section, and

“(B) to prevent—

“(i) the recharacterization of a bonus payment as a payment which is not a bonus payment in order to avoid the purposes of this section,

“(ii) the treatment as other than an additional 2009 bonus payment of any payment of increased wages or other payments to a covered employee who receives a bonus payment subject to this section in order to reimburse such covered employee for the tax imposed by this section with regard to such bonus, or

“(iii) the avoidance of the purposes of this section through the use of partnerships or other pass-thru entities.”.

(b) CLERICAL AMENDMENTS.—

(1) The heading and table of sections for chapter 46 of the Internal Revenue Code of 1986 are amended to read as follows:

“CHAPTER 46—TAXES ON CERTAIN EXCESSIVE REMUNERATION

“Sec. 4999. Golden parachute payments.

“Sec. 4999A. Excessive 2009 bonuses received from major recipients of Federal emergency economic assistance.”.

(2) The item relating to chapter 46 in the table of chapters for subtitle D of such Code is amended to read as follows:

“Chapter 46. Taxes on certain excessive remuneration.”.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to payments of covered excessive 2009 bonuses after December 31, 2008, in taxable years ending after such date.

SEC. 1304. LIMITATION ON DEDUCTION OF AMOUNTS PAID AS EXCESSIVE 2009 BONUSES BY MAJOR RECIPIENTS OF FEDERAL EMERGENCY ECONOMIC ASSISTANCE.

(a) IN GENERAL.—Part IX of subchapter B of chapter 1 of the Internal Revenue Code of 1986 is amended by adding at the end the following new section:

“SEC. 280I. EXCESSIVE 2009 BONUSES PAID BY MAJOR RECIPIENTS OF FEDERAL EMERGENCY ECONOMIC ASSISTANCE.

“(a) GENERAL RULE.—The deduction allowed under this chapter with respect to the

amount of any covered excessive 2009 bonus shall not exceed 50 percent of the amount of such bonus.

“(b) COVERED EXCESSIVE 2009 BONUS.—For purposes of this section, the term ‘covered excessive 2009 bonus’ means any 2009 bonus payment paid during any calendar year to a covered employee by any major Federal emergency economic assistance recipient, to the extent that the aggregate of such 2009 bonus payments (without regard to the date on which such payments are paid) with respect to such employee exceeds the dollar amount of the compensation received by the President under section 102 of title 3, United States Code, for calendar year 2009.

“(c) 2009 BONUS PAYMENT.—

“(1) IN GENERAL.—The term ‘2009 bonus payment’ means any payment which—

“(A) is a payment for services rendered,

“(B) is in addition to any amount payable to a covered employee for services performed by such covered employee at a regular hourly, daily, weekly, monthly, or similar periodic rate,

“(C) in the case of a retention bonus, is paid for continued service during calendar year 2009 or 2010, and

“(D) in the case of a payment not described in subparagraph (C), is attributable to services performed by a covered employee during calendar year 2009 (without regard to the year in which such payment is paid).

Such term does not include payments to an employee as commissions, contributions to any qualified retirement plan (as defined in section 4974(c)), welfare and fringe benefits, overtime pay, or expense reimbursements. In the case of a payment which is attributable to services performed during multiple calendar years, such payment shall be treated as a 2009 bonus payment to the extent it is attributable to services performed during calendar year 2009.

“(2) DEFERRED DEDUCTION BONUS PAYMENTS.—

“(A) IN GENERAL.—The term ‘2009 bonus payment’ includes payments attributable to services performed in 2009 which are paid in the form of remuneration (within the meaning of section 162(m)(4)(E)) for which the deduction under this chapter (determined without regard to this section) for such payment is allowable in a subsequent taxable year.

“(B) TIMING OF DEFERRED DEDUCTION BONUS PAYMENTS.—For purposes of this section and section 4999A, the amount of any payment described in subparagraph (A) (as determined in the year in which the deduction under this chapter, determined without regard to this section, for such payment would be allowable) shall be treated as having been made in the calendar year in which any interest in such amount is granted to a covered employee (without regard to the date on which any portion of such interest vests).

“(3) RETENTION BONUS.—The term ‘retention bonus’ means any bonus payment (without regard to the date such payment is paid) to a covered employee which—

“(A) is contingent on the completion of a period of service with a major Federal emergency economic assistance recipient, the completion of a specific project or other activity for the major Federal emergency economic assistance recipient, or such other circumstances as the Secretary may prescribe, and

“(B) is not based on the performance of the covered employee (other than a requirement that the employee not be separated from employment for cause).

A bonus payment shall not be treated as based on performance for purposes of subparagraph (B) solely because the amount of