

nation, public employees use the week to educate their fellow citizens on how government serves them, and how government services make life better for all of us. It is my hope that through these events, many young professionals will decide to pursue a career in public service.

As a former teacher and a life-long public servant, I am proud to highlight the importance of Public Service Recognition Week. The many domestic and global challenges we face make this a critical time for our Nation. Although we have designated a week to pay tribute to government employees, it is also important that we honor the invaluable service of public servants throughout the year. Our way of life—and the strength of our country—would not exist without the work of public employees.

This is the 26th year we have honored our public servants with Public Service Recognition Week during the first full week of May. Each year we use this week to recognize and honor the men and women who serve America as federal, state, and local government employees, and commend their dedication to serving others. I encourage my colleagues to recognize the public servants in their states and join me in this annual celebration.

SENATE RESOLUTION 482—DESIGNATING APRIL 2010 AS “NATIONAL 9-1-1 EDUCATION MONTH”

Ms. KLOBUCHAR (for herself and Mr. BURR) submitted the following resolution; which was considered and agreed to:

S. RES. 482

Whereas 9-1-1 is nationally recognized as the number to call in an emergency to receive immediate help from police, fire, emergency medical services, or other appropriate emergency response entities;

Whereas in 1967, the President's Commission on Law Enforcement and Administration of Justice recommended that a “single number should be established” nationwide for reporting emergency situations, and other Federal Government agencies and various governmental officials also supported and encouraged the recommendation;

Whereas in 1968, the American Telephone and Telegraph Company (AT&T) announced that it would establish the digits 9-1-1 as the emergency code throughout the United States;

Whereas 9-1-1 was designated by Congress as the national emergency call number under the Wireless Communications and Public Safety Act of 1999 (Public Law 106-81; 113 Stat. 1286);

Whereas section 102 of the ENHANCE 911 Act of 2004 (47 U.S.C. 942 note) declared an enhanced 9-1-1 system to be “a high national priority” and part of “our Nation's homeland security and public safety”;

Whereas it is important that policy makers at all levels of government understand the importance of 9-1-1, how the system works today, and the steps that are needed to modernize the 9-1-1 system;

Whereas the 9-1-1 system is the connection between the eyes and ears of the public and the emergency response system in the

United States and is often the first place emergencies of all magnitudes are reported, making 9-1-1 a significant homeland security asset;

Whereas more than 6,000 9-1-1 public safety answering points serve more than 3,000 counties and parishes throughout the United States;

Whereas dispatchers at public safety answering points answer more than 200,000,000 9-1-1 calls each year in the United States;

Whereas a growing number of 9-1-1 calls are made using wireless and Internet Protocol-based communications services;

Whereas a growing segment of the population, including the deaf, hard of hearing, deaf-blind, and individuals with speech disabilities are increasingly communicating with nontraditional text, video, and instant messaging communications services and expect those services to be able to connect directly to 9-1-1;

Whereas the growth and variety of means of communication, including mobile and Internet Protocol-based systems, impose challenges for accessing 9-1-1 and implementing an enhanced 9-1-1 system and require increased education and awareness about the capabilities of different means of communication;

Whereas numerous other N-1-1 and 800 number services exist for nonemergency situations, including 2-1-1, 3-1-1, 5-1-1, 7-1-1, 8-1-1, poison control centers, and mental health hotlines, and the public needs to be educated on when to use those services in addition to or instead of 9-1-1;

Whereas international visitors and immigrants make up an increasing percentage of the United States population each year, and visitors and immigrants may have limited knowledge of our emergency calling system;

Whereas people of all ages use 9-1-1 and it is critical to educate those people on the proper use of 9-1-1;

Whereas senior citizens are at high risk for needing to access to 9-1-1 and many senior citizens are learning to use new technology;

Whereas thousands of 9-1-1 calls are made every year by children properly trained in the use of 9-1-1, which saves lives and underscores the critical importance of training children early in life about 9-1-1;

Whereas the 9-1-1 system is often misused, including by the placement of prank and nonemergency calls;

Whereas misuse of the 9-1-1 system results in costly and inefficient use of 9-1-1 and emergency response resources and needs to be reduced;

Whereas parents, teachers, and all other caregivers need to play an active role in 9-1-1 education for children, but will do so only after being first educated themselves;

Whereas there are many avenues for 9-1-1 public education, including safety fairs, school presentations, libraries, churches, businesses, public safety answering point tours or open houses, civic organizations, and senior citizen centers;

Whereas children, parents, teachers, and the National Parent Teacher Association contribute importantly to the education of children about the importance of 9-1-1 through targeted outreach efforts to public and private school systems;

Whereas we as a Nation should strive to host at least 1 educational event regarding the proper use of 9-1-1 in every school in the country every year;

Whereas programs to promote proper use of 9-1-1 during National 9-1-1 Education Month could include—

(1) public awareness events, including conferences and media outreach, training activities for parents, teachers, school administrators, other caregivers and businesses;

(2) educational events in schools and other appropriate venues; and

(3) production and distribution of information about the 9-1-1 system designed to educate people of all ages on the importance and proper use of 9-1-1; and

Whereas the people of the United States deserve the best education regarding the use of 9-1-1: Now, therefore, be it

*Resolved*, That the Senate—

(1) designates April 2010 as “National 9-1-1 Education Month”; and

(2) urges Government officials, parents, teachers, school administrators, caregivers, businesses, nonprofit organizations, and the people of the United States to observe the month with appropriate ceremonies, training events, and activities.

SENATE CONCURRENT RESOLUTION 57—ESTABLISHING AN EXPEDITED PROCEDURE FOR CONSIDERATION OF A BILL RETURNING SPENDING LEVELS TO 2007 LEVELS

Mr. LEMIEUX (for himself, Mr. RISCH, and Mr. DEMINT) submitted the following concurrent resolution; which was referred to the Committee on the Budget.

S. CON. RES. 57

*Resolved by the Senate (the House of Representatives concurring),*

SECTION 1. EXPEDITED CONSIDERATION.

(a) 2007 SPENDING BILL.—For purposes of this resolution, the term “2007 spending bill” means a bill that reduces outlays for the fiscal year beginning in the year in which the bill is considered to levels not exceeding the levels for fiscal year 2007. The bill may not increase revenues.

(b) EXPEDITED CONSIDERATION OF 2007 SPENDING BILL.—

(1) INTRODUCTION OF 2007 SPENDING BILL.—A 2007 spending bill may be introduced in the House of Representatives and in the Senate not later than July 12, 2010 or any time after the first day of a session for any year thereafter by the majority leader of each House of Congress. If 5 session days after July 12 in 2010 or after the first day of session any year thereafter the majority leader has not introduced a bill, the minority leader of each House of Congress may introduce a 2007 spending bill (during this time the majority leader may not introduce a 2007 spending bill). If a 2007 spending bill is not introduced in accordance with the preceding sentence in either House of Congress within 5 session days, then any Member of that House may introduce a 2007 spending bill on any day thereafter. Upon introduction, the 2007 spending bill shall be referred to the relevant committees of jurisdiction.

(2) COMMITTEE CONSIDERATION.—The committees to which the 2007 spending bill is referred shall report the 2007 spending bill without any revision and with a favorable recommendation, an unfavorable recommendation, or without recommendation, not later than 30 calendar days after the date of introduction of the bill in that House, or the first day thereafter on which that House is in session. If any committee fails to report the bill within that period, that committee shall be automatically discharged from consideration of the bill, and the bill shall be placed on the appropriate calendar.

(3) FAST TRACK CONSIDERATION IN HOUSE OF REPRESENTATIVES.—

(A) PROCEEDING TO CONSIDERATION.—It shall be in order, not later than 7 days of session after the date on which an 2007 spending

bill is reported or discharged from all committees to which it was referred, for the majority leader of the House of Representatives or the majority leader's designee, to move to proceed to the consideration of the 2007 spending bill. It shall also be in order for any Member of the House of Representatives to move to proceed to the consideration of the 2007 spending bill at any time after the conclusion of such 7-day period. All points of order against the motion are waived. Such a motion shall not be in order after the House has disposed of a motion to proceed on the 2007 spending bill. The previous question shall be considered as ordered on the motion to its adoption without intervening motion. The motion shall not be debatable. A motion to reconsider the vote by which the motion is disposed of shall not be in order.

(B) CONSIDERATION.—The 2007 spending bill shall be considered as read. The previous question shall be considered as ordered on the 2007 spending bill to its passage without intervening motion except 50 hours of debate, equally divided and controlled by the proponent and an opponent. A motion to limit debate shall be in order during such debate. A motion to reconsider the vote on passage of the 2007 spending bill shall not be in order.

(C) APPEALS.—Appeals from decisions of the chair relating to the application of the Rules of the House of Representatives to the procedure relating to the 2007 spending bill shall be decided without debate.

(D) APPLICATION OF HOUSE RULES.—Except to the extent specifically provided in this paragraph, consideration of an 2007 spending bill shall be governed by the Rules of the House of Representatives. It shall not be in order in the House of Representatives to consider any 2007 spending bill introduced pursuant to the provisions of this subsection under a suspension of the rules pursuant to clause 1 of House Rule XV, or under a special rule reported by the House Committee on Rules.

(E) AMENDMENTS.—It shall be in order to offer amendments to the 2007 spending bill, provided that any such amendment is relevant and would not result in an overall outlay level exceeding the level included in the 2007 spending bill.

(F) VOTE ON PASSAGE.—Immediately following the conclusion of consideration of the 2007 spending bill, the vote on passage of the 2007 spending bill shall occur without any intervening action or motion and shall require an affirmative vote of three-fifths of the Members, duly chosen and sworn. If the 2007 spending bill is passed, the Clerk of the House of Representatives shall cause the bill to be transmitted to the Senate before the close of the next day of session of the House.

(4) FAST TRACK CONSIDERATION IN SENATE.—

(A) IN GENERAL.—Notwithstanding rule XXII of the Standing Rules of the Senate, it is in order, not later than 7 days of session after the date on which an 2007 spending bill is reported or discharged from all committees to which it was referred, for the majority leader of the Senate or the majority leader's designee to move to proceed to the consideration of the 2007 spending bill. It shall also be in order for any Member of the Senate to move to proceed to the consideration of the 2007 spending bill at any time after the conclusion of such 7-day period. A motion to proceed is in order even though a previous motion to the same effect has been disagreed to. All points of order against the motion to proceed to the 2007 spending bill are waived. The motion to proceed is not debatable. The motion is not subject to a motion to postpone. A motion to reconsider the vote by which the motion is agreed to or disagreed to shall not be in order. If a motion to proceed to the consideration of the 2007 spending bill

is agreed to, the 2007 spending bill shall remain the unfinished business until disposed of.

(B) DEBATE.—Consideration of an 2007 spending bill and of all debatable motions and appeals in connection therewith shall not exceed a total of 50 hours. Debate shall be divided equally between the majority and minority leaders or their designees. A motion further to limit debate on the 2007 spending bill is in order. Any debatable motion or appeal is debatable for not to exceed 1 hour, to be divided equally between those favoring and those opposing the motion or appeal. All time used for consideration of the 2007 spending bill, including time used for quorum calls and voting, shall be counted against the total 50 hours of consideration.

(C) AMENDMENTS.—It shall be in order to offer amendments to the 2007 spending bill, provided that any such amendment is relevant and would not result in an overall outlay level exceeding the level included in the 2007 spending bill.

(D) VOTE ON PASSAGE.—The vote on passage shall occur immediately following the conclusion of the debate on the 2007 spending bill and a single quorum call at the conclusion of the debate if requested. Passage shall require an affirmative vote of three-fifths of the Members, duly chosen and sworn.

(E) RULINGS OF THE CHAIR ON PROCEDURE.—Appeals from the decisions of the Chair relating to the application of the rules of the Senate to the procedure relating to a 2007 spending bill shall be decided without debate.

(5) RULES TO COORDINATE ACTION WITH OTHER HOUSE.—

(A) REFERRAL.—If, before the passage by 1 House of an 2007 spending bill of that House, that House receives from the other House an 2007 spending bill, then such proposal from the other House shall not be referred to a committee and shall immediately be placed on the calendar.

(B) TREATMENT OF 2007 SPENDING BILL OF OTHER HOUSE.—If 1 House fails to introduce or consider a 2007 spending bill under this section, the 2007 spending bill of the other House shall be entitled to expedited floor procedures under this section.

(C) PROCEDURE.—

(i) 2007 SPENDING BILL IN THE SENATE.—If prior to passage of the 2007 spending bill in the Senate, the Senate receives an 2007 spending bill from the House, the procedure in the Senate shall be the same as if no 2007 spending bill had been received from the House except that—

(I) the vote on final passage shall be on the 2007 spending bill of the House if it is identical to the 2007 spending bill then pending for passage in the Senate; or

(II) if the 2007 spending bill from the House is not identical to the 2007 spending bill then pending for passage in the Senate and the Senate then passes the Senate 2007 spending bill, the Senate shall be considered to have passed the House 2007 spending bill as amended by the text of the Senate 2007 spending bill.

(ii) DISPOSITION OF THE 2007 SPENDING BILL.—Upon disposition of the 2007 spending bill received from the House, it shall no longer be in order to consider the 2007 spending bill originated in the Senate.

(D) TREATMENT OF COMPANION MEASURES IN THE SENATE.—If following passage of the 2007 spending bill in the Senate, the Senate then receives an 2007 spending bill from the House of Representatives that is the same as the 2007 spending bill passed by the House, the House-passed 2007 spending bill shall not be debatable. If the House-passed 2007 spending bill is identical to the Senate-passed 2007 spending bill, the vote on passage of the 2007 spending bill in the Senate shall be consid-

ered to be the vote on passage of the 2007 spending bill received from the House of Representatives. If it is not identical to the House-passed 2007 spending bill, then the Senate shall be considered to have passed the 2007 spending bill of the House as amended by the text of the Senate 2007 spending bill.

(E) CONSIDERATION IN CONFERENCE.—Upon passage of the 2007 spending bill, the Senate shall be deemed to have insisted on its amendment and requested a conference with the House of Representatives on the disagreeing votes of the two Houses, and the Chair be authorized to appoint conferees on the part of the Senate, without any intervening action.

(F) ACTION ON CONFERENCE REPORTS IN SENATE.—

(i) MOTION TO PROCEED.—A motion to proceed to the consideration of the conference report on the 2007 spending bill may be made even though a previous motion to the same effect has been disagreed to.

(ii) CONSIDERATION.—During the consideration in the Senate of the conference report (or a message between Houses) on the 2007 spending bill, and all amendments in disagreement, and all amendments thereto, and debatable motions and appeals in connection therewith, debate (or consideration) shall be limited to 30 hours, to be equally divided between, and controlled by, the majority leader and minority leader or their designees. Debate on any debatable motion or appeal related to the conference report (or a message between Houses) shall be limited to 1 hour, to be equally divided between, and controlled by, the mover and the manager of the conference report (or a message between Houses).

(iii) DEBATE IF DEFEATED.—If the conference report is defeated, debate on any request for a new conference and the appointment of conferees shall be limited to 1 hour, to be equally divided between, and controlled by, the manager of the conference report and the minority leader or his designee, and should any motion be made to instruct the conferees before the conferees are named, debate on such motion shall be limited to one-half hour, to be equally divided between, and controlled by, the mover and the manager of the conference report. Debate on any amendment to any such instructions shall be limited to 20 minutes, to be equally divided between and controlled by the mover and the manager of the conference report. In all cases when the manager of the conference report is in favor of any motion, appeal, or amendment, the time in opposition shall be under the control of the minority leader or his designee.

(iv) AMENDMENTS IN DISAGREEMENT.—If there are amendments in disagreement to a conference report on the 2007 spending bill, time on each amendment shall be limited to 30 minutes, to be equally divided between, and controlled by, the manager of the conference report and the minority leader or his designee. No amendment that is not germane to the provisions of such amendments shall be received.

(G) VOTE ON CONFERENCE REPORT IN EACH HOUSE.—Passage of the conference in each House shall be by an affirmative vote of three-fifths of the Members of that House, duly chosen and sworn.

(H) VETO.—If the President vetoes the bill debate on a veto message in the Senate under this subsection shall be 1 hour equally divided between the majority and minority leaders or their designees.

(6) RULES OF THE SENATE AND HOUSE OF REPRESENTATIVES.—This subsection is enacted by Congress—

(A) as an exercise of the rulemaking power of the Senate and the House of Representatives, respectively, and is deemed to be part

of the rules of each House, respectively but applicable only with respect to the procedure to be followed in that House in the case of bill under this section, and it supersedes other rules only to the extent that it is inconsistent with such rules; and

(B) with full recognition of the constitutional right of either House to change the rules (so far as they relate to the procedure of that House) at any time, in the same manner, and to the same extent as in the case of any other rule of that House.

#### SEC. 2. EFFECTIVE PERIOD.

This resolution shall be effective until fiscal year 2020 or the fiscal year spending levels are returned to fiscal year 2007 levels whichever date first occurs.

### AMENDMENTS SUBMITTED AND PROPOSED

SA 3723. Mr. COBURN submitted an amendment intended to be proposed to amendment SA 3721 proposed by Mr. BAUCUS to the bill H.R. 4851, to provide a temporary extension of certain programs, and for other purposes.

SA 3724. Mr. MCCAIN submitted an amendment intended to be proposed by him to the bill H.R. 4851, supra; which was ordered to lie on the table.

SA 3725. Mr. COBURN submitted an amendment intended to be proposed to amendment SA 3721 proposed by Mr. BAUCUS to the bill H.R. 4851, supra; which was ordered to lie on the table.

SA 3726. Mr. COBURN proposed an amendment to amendment SA 3721 proposed by Mr. BAUCUS to the bill H.R. 4851, supra.

SA 3727. Mr. COBURN proposed an amendment to amendment SA 3721 proposed by Mr. BAUCUS to the bill H.R. 4851, supra.

### TEXT OF AMENDMENTS

SA 3723. Mr. COBURN submitted an amendment intended to be proposed to amendment SA 3721 proposed by Mr. BAUCUS to the bill H.R. 4851, to provide a temporary extension of certain programs, and for other purposes; as follows:

At the end of the bill, insert the following:  
**SEC. \_\_\_\_ . RESCISSION OF UNSPENT AND UNCOMMITTED FEDERAL FUNDS.**

(a) IN GENERAL.—Notwithstanding any other provision of law, of all available unobligated Federal funds, the greater of \$20,000,000,000 and the amount determined necessary under the Statutory Pay-As-You-Go Act of 2010 (Public Law 111-139; 124 Stat. 8) to offset the budgetary effect of this Act, excluding this section, in appropriated discretionary unexpired funds are rescinded.

(b) IMPLEMENTATION.—Not later than 60 days after the date of enactment of this Act, the Director of the Office of Management and Budget shall—

(1) identify the accounts and amounts rescinded to implement subsection (a); and

(2) submit a report to the Secretary of the Treasury and Congress of the accounts and amounts identified under paragraph (1) for rescission.

SA 3724. Mr. MCCAIN submitted an amendment intended to be proposed by him to the bill H.R. 4851, to provide a temporary extension of certain programs, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place insert the following:

#### SEC. \_\_\_\_ . SENSE OF THE SENATE REGARDING A VALUE ADDED TAX.

It is the sense of the Senate that the Value Added Tax is a massive tax increase that will cripple families on fixed income and only further push back America's economic recovery.

SA 3725. Mr. COBURN submitted an amendment intended to be proposed to amendment SA 3721 proposed by Mr. BAUCUS to the bill H.R. 4851, to provide a temporary extension of certain programs, and for other purposes; which was ordered to lie on the table; as follows:

At the end of the amendment, insert the following:

### TITLE II—OFFSETS FOR THE ACT

#### Subtitle A—Discretionary Spending

#### SEC. 211. RESCISSION OF UNSPENT AND UNCOMMITTED FEDERAL FUNDS.

(a) IN GENERAL.—Notwithstanding any other provision of law, of all available unobligated Federal funds, the greater of \$10,000,000,000 and the amount determined necessary under the Statutory Pay-As-You-Go Act of 2010 (Public Law 111-139; 124 Stat. 8) to offset the budgetary effect of this Act, excluding this section, in appropriated discretionary unexpired funds are rescinded.

(b) IMPLEMENTATION.—Not later than 60 days after the date of enactment of this Act, the Director of the Office of Management and Budget shall—

(1) identify the accounts and amounts rescinded to implement subsection (a); and

(2) submit a report to the Secretary of the Treasury and Congress of the accounts and amounts identified under paragraph (1) for rescission.

#### Subtitle B—Revenue Offset Provisions

#### SEC. 221. AMENDMENT OF 1986 CODE.

Except as otherwise expressly provided, whenever in this title an amendment or repeal is expressed in terms of an amendment to, or repeal of, a section or other provision, the reference shall be considered to be made to a section or other provision of the Internal Revenue Code of 1986.

#### SEC. 222. INFORMATION REPORTING FOR RENTAL PROPERTY EXPENSE PAYMENTS.

(a) IN GENERAL.—Section 6041 is amended by adding at the end the following new subsection:

“(h) TREATMENT OF RENTAL PROPERTY EXPENSE PAYMENTS.—

“(1) IN GENERAL.—For purposes of subsection (a), a person receiving rental income from real estate (other than a qualified residence) shall be considered to be engaged in a trade or business of renting property.

“(2) QUALIFIED RESIDENCE.—For purposes of paragraph (1), the term ‘qualified residence’ means—

“(A) the principal residence (within the meaning of section 121) of the taxpayer, and

“(B) 1 other residence of the taxpayer which is selected by the taxpayer for purposes of this subsection for the taxable year and which is used by the taxpayer as a residence (within the meaning of section 280A(d)(1)).”.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to payments made after December 31, 2010.

#### SEC. 223. CRUDE TALL OIL INELIGIBLE FOR CELLULOSIC BIOFUEL PRODUCER CREDIT.

(a) IN GENERAL.—Section 40(B)(6)(E) is amended by adding at the end the following new clause:

“(iv) EXCLUSION OF CERTAIN PROCESSED FUELS WITH A HIGH ACID CONTENT.—The term ‘cellulosic biofuel’ shall not include any

processed fuel with an acid number greater than 25. For purposes of the preceding sentence, the term ‘processed fuel’ means any fuel other than a fuel—

“(I) more than 4 percent of which (determined by weight) is any combination of water and sediment, or

“(II) the ash content of which is more than 1 percent (determined by weight).”.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to fuels sold or used on or after January 1, 2010.

#### SEC. 224. ELIMINATION OF ADVANCE REFUNDABILITY OF EARNED INCOME CREDIT.

(a) IN GENERAL.—Section 3507, subsection (g) of section 32, and paragraph (7) of section 6051(a) are repealed.

(b) CONFORMING AMENDMENTS.—

(1) Section 6012(a) is amended by striking paragraph (8) and by redesignating paragraph (9) as paragraph (8).

(2) Section 6302 is amended by striking subsection (i).

(c) EFFECTIVE DATE.—The repeals and amendments made by this section shall apply to taxable years beginning after December 31, 2010.

#### SEC. 225. UNEMPLOYMENT INSURANCE PROGRAM INTEGRITY.

(a) REPORTING OF FIRST DAY OF EARNINGS TO DIRECTORY OF NEW HIRES.—

(1) IN GENERAL.—Section 453A(b)(1)(A) of the Social Security Act (42 U.S.C. 653a(b)(1)(A)) is amended by inserting “the date services for remuneration were first performed by the employee,” after “of the employee.”.

(2) REPORTING FORMAT AND METHOD.—Section 453A(c) of the Social Security Act (42 U.S.C. 653a(c)) is amended by inserting “, to the extent practicable,” after “Each report required by subsection (b) shall”.

(3) EFFECTIVE DATE.—

(A) IN GENERAL.—Subject to subparagraph (B), the amendments made by this subsection shall take effect 6 months after the date of enactment of this Act.

(B) COMPLIANCE TRANSITION PERIOD.—If the Secretary of Health and Human Services determines that State legislation (other than legislation appropriating funds) is required in order for a State plan under part D of title IV of the Social Security Act to meet the additional requirements imposed by the amendment made by paragraph (1), the plan shall not be regarded as failing to meet such requirements before the first day of the second calendar quarter beginning after the close of the first regular session of the State legislature that begins after the effective date of such amendment. If the State has a 2-year legislative session, each year of the session is deemed to be a separate regular session of the State legislature.

(b) EXTENSION AND MODIFICATION OF COLLECTION OF PAST-DUE DEBT FOR ERRONEOUS PAYMENT OF UNEMPLOYMENT COMPENSATION.—

(1) PERMANENT EXTENSION.—Subsection (f) of section 6402 is amended by striking paragraph (8).

(2) COLLECTION IN ALL STATES.—Subsection (f) of section 6402, as amended by paragraph (1), is amended by striking paragraph (3) and redesignating paragraphs (4) through (7) as paragraphs (3) through (6), respectively.

(3) COLLECTION FOR REASONS OTHER THAN FRAUD.—

(A) IN GENERAL.—Paragraph (4) of section 6402(f), as redesignated by paragraph (2), is amended by striking “due to fraud” each place it appears.

(B) CONFORMING AMENDMENTS.—Section 6402(f) is amended—

(i) in paragraph (3), as redesignated by paragraph (2)—

(I) by striking “or due to fraud” in subparagraph (B), and