

*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 Pro-

ocol 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