

**PAYGO TAX HIKES AND FEES**  
**110<sup>th</sup> Congress**

- **H.R. 1, Implementing Recommendations of the 9/11 Commission Act** (passed by the House 9 January 2007, enacted 3 August 2007). Increases fees on airline passengers by \$2.8 billion.
- **H.R. 5, College Student Relief Act** (passed by the House 17 January 2007). Increases fees on lenders by \$5.1 billion.
- **H.R. 6, Creating Long-Term Energy Alternatives for the Nation** (passed by the House 18 January 2007).<sup>1</sup>
  - Increases fees on oil and gas leases by \$6.3 billion.
  - Raises taxes on energy and oil producers by \$7.7 billion.
- **H.R. 6, Energy Independence and Security Act of 2007** (passed by the House 6 December 2007).<sup>2</sup> Increases taxes on the oil and gas industry by \$19.7 billion.
- **H.R. 6, Energy Independence and Security Act of 2007** (enacted 19 December 2007).<sup>3</sup> Extends the Federal Unemployment Tax Act surtax on businesses and raises taxes on oil companies by \$1.5 billion.
- **H.R. 720, Water Quality Financing Act** (passed by the House 9 March 2007). Increases fees by \$615 million on vessels entering U.S. ports.
- **H.R. 976, Small Business Tax Relief Act of 2007** (passed by the House 16 February 2007). Raises taxes on capital gains and dividends by \$874 million.
- **H.R. 976, Children's Health Insurance Program Reauthorization Act** (passed by the House 25 September 2007).<sup>4</sup> Raises taxes, primarily on tobacco products, by \$72.8 billion.
- **H.R. 1400, Iran Counter-Proliferation Act of 2007** (passed by the House 25 September 2007). Increases fees for the processing of certain non-immigrant visas.
- **H.R. 1427, Federal Housing Finance Reform Act** (passed by the House 22 May 2007). Raises taxes on the housing loan market by \$3.3 billion.
- **H.R. 1534, Mercury Export Ban Act of 2007** (passed by the House 13 November 2007). Adds new storage fee of \$8 million.
- **H.R. 1562, Katrina Housing Tax Relief Act** (passed by the House 27 March 2007). Raises revenue by \$241 million by granting the Internal Revenue Service greater ability

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<sup>1</sup> One of several versions of energy legislation passed by the House.

<sup>2</sup> One of several versions of energy legislation passed by the House.

<sup>3</sup> One of several versions of energy legislation passed by the House.

<sup>4</sup> One of several versions of SCHIP legislation passed by the House.

to seize certain properties.

- **H.R. 1677, Taxpayer Protection Act** (passed by the House 17 April 2007). Generates more than \$6 million in revenue by increasing penalties for passing bad checks.
- **H.R. 2262, Hardrock Mining and Reclamation Act** (passed by the House 1 November 2007). Extends and increases fees by \$310 million.
- **H.R. 2419, Farm, Nutrition, and Bioenergy Act** (passed by the House 27 July 2007).<sup>5</sup>
  - Raises taxes on oil and gas companies by \$7.5 billion.
  - Increases fees on U.S. energy companies by \$6.1 billion.
- **H.R. 2642, Supplemental Appropriations Act, 2008** (passed by the House 15 May 2008). Raises taxes on “upper-income” individuals by \$54 billion.
- **H.R. 2776, Renewable Energy and Energy Conservation Tax Act of 2007** (passed by the House 4 August 2007).<sup>6</sup> Raises taxes on the U.S. oil and gas industry by \$15.3 billion.
- **H.R. 2881, FAA Reauthorization Act** (passed by the House 20 September 2007). Raises taxes on fuel and passengers by \$216 million.
- **H.R. 3162, Children’s Health and Medicare Protection Act** (passed by the House 1 August 2007).<sup>7</sup> Raises tobacco taxes by \$52.8 billion.
- **H.R. 3221, Renewable Energy and Energy Conservation Tax Act** (passed by the House 4 August 2007).<sup>8</sup> Increases fees on U.S. energy companies by \$5.8 billion.
- **H.R. 3221, Housing and Economic Recovery Act of 2008** (passed by the House 23 July 2008, enacted 30 July 2008). Raises taxes by \$16.2 billion.
- **H.R. 3648, Mortgage Forgiveness Debt Relief Act of 2007** (passed by the House 4 October 2007, enacted 20 December 2007). Increases certain capital gain taxes by \$2 billion.
- **H.R. 3887, William Wilberforce Trafficking Victims Protection Reauthorization Act of 2007** (passed by the House 4 December 2007, enacted the next day). Increases fees for the processing of certain non-immigrant visas.
- **H.R. 3915, Mortgage Reform and Anti-Predatory Lending Act of 2007** (passed by the House 15 November 2007). Increases fees on loan originators by \$137 million.

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<sup>5</sup> One of several versions of the Farm Bill passed by the House.

<sup>6</sup> One of several versions of energy tax legislation passed by the House.

<sup>7</sup> One of several versions of SCHIP legislation passed by the House.

<sup>8</sup> One of several versions of energy tax legislation passed by the House.

- **H.R. 3920, Trade and Globalization Act of 2007** (passed by the House 31 October 2007). Raises taxes on U.S. businesses by \$9.3 billion.
- **H.R. 3963, Children’s Health Insurance Program Reauthorization Act of 2007** (passed by the House 25 October 2007).<sup>9</sup> Raises taxes, primarily on tobacco products, by \$72.8 billion.
- **H.R. 3996, Temporary Tax Relief Act of 2007** (passed by the House 9 November 2007). Raises taxes on U.S. companies, private equity, and hedge funds by \$78.3 billion.
- **H.R. 4351, AMT Relief Act of 2007** (passed by the House 1 December 2007).<sup>10</sup> Raises taxes on U.S. businesses by \$55.7 billion.
- **H.R. 5351, Renewable Energy and Energy Conservation Act of 2008** (passed by the House 27 February 2008).<sup>11</sup> Raises taxes on oil companies by \$17.6 billion.
- **H.R. 6081, Heroes Earnings Assistance and Relief Tax Act of 2008** (passed by the House 20 May 2008, enacted 1 June 2008). Raises taxes on American businesses by \$1.3 billion.
- **H.R. 6275, Alternative Minimum Tax Relief Act of 2008** (passed by the House 25 June 2008).<sup>12</sup> Raises taxes on investment funds, small businesses, and oil and gas companies by \$61.6 billion.
- **H.R. 6893, the Fostering Connections to Success and Increasing Adoptions Act of 2008** (passed by the House 17 September 2008, enacted 7 October 2008). Raises taxes on families by \$307 million.
- **H.R. 7060, Renewable Energy and Job Creation Tax Act of 2008** (passed by the House 26 September 2008).<sup>13</sup> Raises taxes on American businesses and the oil and gas industry by \$50.6 billion.
- **H.R. 7311, William Wilberforce Trafficking Victims Protection Reauthorization Act of 2008** (passed by the House 10 December 2008, enacted 23 December 2008). Increases fees for the processing of certain non-immigrant visas.

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<sup>9</sup> One of several versions of SCHIP legislation passed by the House.

<sup>10</sup> One of several versions of AMT legislation passed by the House in 2007.

<sup>11</sup> One of several versions of energy legislation passed by the House.

<sup>12</sup> One of several versions of AMT legislation passed by the House in 2008.

<sup>13</sup> One of several versions of energy legislation passed by the House.