

MULTI-PURPOSE OFFSETS 110th Congress

The Majority has frequently used the same offsets in numerous different bills. In some cases, the same offset was used more than two dozen times. Here are some of the most popular offsets, and the bills in which they were used. (Offsets used multiple times in successive iterations of the same legislation are not double-counted.)

- **Shifting the timing of the payment of corporate estimated taxes** (used 25 times):
 - H.J. Res. 44, Joint Resolution Approving the Renewal of Import Restrictions Contained in the Burmese Freedom and Democracy Act of 2003 (passed by the House 23 July 2007, enacted 23 July 2007).
 - H.J. Res. 93, Approving the Renewal of Import Restrictions Contained in the Burmese Freedom and Democracy Act of 2003 (passed by the House 23 July 2008, enacted 29 July 2008).
 - H.R. 6, Creating Long-Term Energy Alternatives for the Nation (passed by the House 18 January 2007).
 - H.R. 976, Small-Business Tax Relief Act of 2007 (passed by the House 16 February 2007).
 - H.R. 976, Children’s Health Insurance Program Reauthorization Act of 2007 (passed by the House 25 September 2007)/H.R. 3963, Children’s Health Insurance Program Reauthorization Act of 2007 (Passed by the House 25 October 2007).¹
 - H.R. 1562, Katrina Housing Tax Relief Act of 2007 (passed by the House 27 March 2007).
 - H.R. 1830, To extend the authorities of the Andean Trade Preference Act until February 29, 2008 (passed by the House 27 June 2008 enacted 30 June 2008).
 - H.R. 2206, U.S. Troop Readiness, Veterans’ Care, Katrina Recovery, and Iraq Accountability Appropriations Act, 2007 (passed by the House 10 May 2007, enacted 25 May 2007).
 - H.R. 2419, Farm, Nutrition, and Bioenergy Act of 2007 (passed by the House 27 July 2007)/H.R. 2419, Food, Conservation, and Energy Act of 2008 (passed by the House 14 May 2008, enacted 22 May 2008)/H.R. 6124, Food, Conservation, and Energy Act of 2008 (passed by the House 22 May 2008, enacted 18 June 2008).²
 - H.R. 3056, Tax Collection Responsibility Act of 2007 (passed by the House 10 October 2007).

¹ Multiple attempts at passing SCHIP legislation.

² Multiple attempts at passing Farm Bill legislation.

- H.R. 3221, Housing and Economic Recovery Act of 2008 (passed by House 23 July 2008, enacted 30 July 2008).
- H.R. 3375, To Extend the Trade Adjustment Assistance Program Under the Trade Act of 1974 for 3 Months (passed by the House 25 September 2007, enacted 28 September 2007).
- H.R. 3648, Mortgage Forgiveness Debt Relief Act of 2007 (passed by the House 4 October 2007, enacted 18 December 2007).
- H.R. 3688, United States-Peru Trade Promotion Agreement Implementation Act (passed by the House 8 November 2007, enacted 14 December 2007).
- H.R. 3890, Tom Lantos Block Burmese JADE (Junta's Anti-Democratic Efforts) Act of 2008 (passed by the House 11 December 2007, enacted 29 July 2008).
- H.R. 3996, Temporary Tax Relief Act of 2007 (passed by the House 9 November 2007)/H.R. 4351, AMT Relief Act of 2007 (passed by the House 12 December 2007).³
- H.R. 4341, To extend the trade adjustment assistance program under the Trade Act of 1974 for 3 months (passed by the House 11 December 2007).
- H.R. 5264, Andean Trade Preference Extension Act of 2008 (passed by the House 27 February 2008, enacted 2 days later).
- H.R. 5351, Renewable Energy and Energy Conservation Tax Act of 2008 (passed by the House 27 February 2008).
- H.R. 5719, Taxpayer Assistance and Simplification Act of 2008 (passed by the House 15 April 2008).
- H.R. 6049, Renewable Energy and Job Creation Act of 2008 (passed by the House 21 May 2008)/H.R. 7060, Renewable Energy and Job Creation Tax Act of 2008 (passed by the House 26 September 2008).⁴
- H.R. 6275, Alternative Tax Relief Act of 2008 (passed by the House 25 June 2008).
- H.R. 6560, To Establish an Earned Import Allowance Program Under Public Law 109-53, and for Other Purposes (passed by the House 29 July 2008).
- H.R. 6899, Comprehensive American Energy Security and Consumer Protection Act (passed by the House 16 September 2008).
- H.R. 7222, To extend the Andean Trade Preference Act, and for other purposes (passed by the House 29 September 2008).
- **Extend current law customs fees that are set to expire in 2014** (used 10 times):
 - H.J.Res. 44, Joint Resolution Approving the Renewal of Import Restrictions Contained in the Burmese Freedom and Democracy Act of 2003 (passed by the House 23 July 2007, enacted 1 August 2007).

³ Multiple attempts at passing AMT legislation in 2007.

⁴ Multiple attempts at passing energy tax legislation.

- H.R. 1830, To Extend the Authorities of the Andean Trade Preference Act until February 29, 2008 (passed by the House 27 June 2007, enacted 30 June 2007).
- H.R. 2419, Food, Conservation, and Energy Act of 2008 (Passed by the House 27 July 2007)/H.R. 2419, Food, Conservation, and Energy Act of 2008 (passed by the House 14 May 2008, enacted 22 May 2008)/H.R. 6124, Food, Conservation, and Energy Act of 2008 (passed by the House 22 May 2008, enacted 18 June 2008).⁵
- H.R. 3375, To Extend the Trade Adjustment Assistance Program Under the Trade Act of 1974 for 3 Months (passed by the House 25 September 2007, enacted 28 September 2007).
- H.R. 3688, United States-Peru Trade Promotion Agreement Implementation Act (passed by the House 8 October 2007, enacted 14 December 2007).
- H.R. 3890, Tom Lantos Block Burmese JADE (Junta's Anti-Democratic Efforts) Act of 2008 (passed by the House 11 December 2007, enacted 29 July 2008).
- H.R. 4341, To Extend the Trade Adjustment Assistance Program Under the Trade Act of 1974 for 3 Months (passed by the House 11 December 2007).
- H.R. 5264, Andean Trade Preference Extension Act of 2008 (passed by the House 27 February 2008, enacted 29 February 2008).
- H.R. 6560, To Establish an Earned Import Allowance Program Under Public Law 109-53, and for Other Purposes (passed by the House 29 July 2008).
- H.R. 7222, To Extend the Andean Trade Preference Act, and for Other Purposes (passed by the House 29 September 2008, enacted 16 October 2008).
- **Modification of penalty for failure to file partnership tax returns** (used six times):
 - H.R.6, Energy Independence and Security Act of 2007 (passed by the House 6 December 2007).
 - H.R. 3648, Mortgage Forgiveness Debt Relief Act of 2007 (passed by the House 18 December 2007, enacted 20 December 2007).
 - H.R. 3996, Temporary Tax Relief Act of 2007 (passed by the House 9 November 2007)/H.R.4351, AMT Relief Act of 2007 (passed by the House 12 December 2007).⁶
 - H.R. 3997, Heroes Earnings Assistance and Relief Tax Act of 2007 (passed by the House 6 November 2007, passed by the House 18 December 2007).
 - H.R. 4118, To Exclude from Gross Income Payments from the Hokie Spirit Memorial Fund to the Victims of the Tragic Event at Virginia Polytechnic Institute & State University (passed by the House 4 December 2007, enacted 19 December 2007).

⁵ Multiple attempts at passing Farm Bill legislation.

⁶ Multiple attempts at passing AMT legislation in 2007.

- H.R. 6382, Pension Protection Technical Corrections Act of 2008 (passed by the House 9 July 2008).

- **Mark to market – revision of tax rules on expatriation: change tax rules related to U.S. citizens and permanent residents who relinquish their citizenship or residency** (used five times):
 - H.R. 2, Fair Minimum Wage Act of 2007 (passed by the House 10 January 2007).
 - H.R. 3056, Tax Collection Responsibility Act of 2007 (passed by the House 10 October 2007).
 - H.R. 3996, Temporary Tax Relief Act of 2007 (passed by the House 9 November 2007).
 - H.R. 3997, Heroes Earnings Assistance and Relief Tax Act of 2007 (passed by the House 18 December 2007).
 - H.R. 6081, Heroes Earnings Assistance and Relief Tax Act of 2008 (passed by the House 20 May 2008, enacted 17 June 2008).

- **Modification of penalty for failure to file S corporation tax returns** (used four times):
 - H.R. 3648, Mortgage Forgiveness Debt Relief Act of 2007 (passed by the House 18 December 2007, enacted 20 December 2007).
 - H.R. 3996, Temporary Tax Relief Act of 2007 (passed by the House 9 November 2007)/H.R.4351, AMT Relief Act of 2007 (passed by the House 12 December 2007).⁷
 - H.R. 3997, Heroes Earnings Assistance and Relief Tax Act of 2007 (passed by the House 6 November 2007, passed by the House 18 December 2007).
 - H.R. 6382, Pension Protection Technical Corrections Act of 2008 (passed by the House 9 July 2008).

- **Delay in application of worldwide allocation of interest** (used four times):
 - H.R. 3221, Housing and Economic Recovery Act of 2008 (passed by the House 23 July 2008, enacted 30 July 2008).
 - H.R. 3920, Trade and Globalization Act of 2007 (passed by the House 31 October 2007).
 - H.R. 3996, Temporary Tax Relief Act of 2007 (passed by the House 9 November 2007)/H.R.4351, AMT Relief Act of 2007 (passed by the House 12 December 2007).⁸

⁷ Multiple attempts at passing AMT legislation in 2007.

⁸ Multiple attempts at passing AMT legislation in 2007.

- H.R. 6049, Renewable Energy and Job Creation Act of 2008 (passed by the House 21 May 2008)/H.R. 7060, Renewable Energy and Job Creation Tax Act of 2008 (passed by the House 26 September 2008).⁹
- **Deduction for income attributable to domestic production of oil, natural gas, or primary products thereof: (denial of deduction for oil companies for income attributable to domestic production of oil, gas (IRS Section 199)** (used four times):
 - H.R. 6, Energy Independence and Security Act Of 2007 (Passed by the House 6 December 2007)/H.R.2776, Renewable Energy and Energy Conservation Tax Act of 2007/H.R.3221, Renewable Energy and Energy Conservation Tax Act of 2007 (passed by the House 4 August 2007).¹⁰
 - H.R. 5351, Renewable Energy and Energy Conservation Tax Act of 2008 (passed by the House 27 February 2008)/H.R. 7060, Renewable Energy and Job Creation Tax Act of 2008 (passed by the House 26 September 2008).¹¹
 - H.R. 6275, Alternative Minimum Tax Relief Act of 2008 (passed by the House 25 June 2008).
 - H.R. 6899, Comprehensive American Energy Security and Consumer Protection Act (passed by the House 16 September 2008).
- **Foreign oil and gas extraction income [FOGEL] and foreign oil related income [FORI]** (used three times).
 - H.R. 6, Energy Independence and Security Act Of 2007 (passed by the House 6 December 2007)/H.R.2776, Renewable Energy and Energy Conservation Tax Act of 2007/H.R.3221, Renewable Energy and Energy Conservation Tax Act of 2007 (passed by the House 4 August 2007).¹²
 - H.R. 5351, Renewable Energy and Energy Conservation Tax Act of 2008 (passed by the House 27 February 2008)/H.R. 7060, Renewable Energy and Job Creation Tax Act of 2008 (passed by the House 26 September 2008).¹³
 - H.R. 6899, Comprehensive American Energy Security and Consumer Protection Act (passed by the House 16 September 2008).
- **Extension of unemployment surtax set to expire** (used three times).
 - H.R. 6, Creating Long Term Energy Alternatives for the Nation (passed by the House 18 January 2007; Energy Independence and Security Act of 2007 (passed

⁹ Multiple attempts at passing energy tax legislation.

¹⁰ Multiple attempts at passing energy legislation.

¹¹ Multiple attempts at passing energy tax legislation.

¹² Multiple attempts at passing energy legislation.

¹³ Multiple attempts at passing energy tax legislation.

6 December 2007); Energy Independence and Security Act of 2007 (enacted 19 December 2007).¹⁴

- H.R. 3920, Trade and Globalization Assistance Act of 2007 (passed by the House 31 October 2007).
- H.R. 7060, Renewable Energy and Job Creation Tax Act of 2008 (passed by the House 26 September 2008).
- **Broker reporting of customer's basis in securities transactions (adjust the rules and requirements imposed on brokers for the reporting of their customers' adjusted basis in certain financial securities)** (used three times).
 - H.R. 6, Energy Independence and Security Act of 2007 (passed by the House 6 December 2007).
 - H.R. 3996, Temporary Tax Relief Act of 2007 (passed by the House 9 November 2007).
 - H.R. 7060, Renewable Energy and Job Creation Tax Act of 2008 (passed by the House 26 September 2008).
- **Repeal of suspension of certain penalties and interest related to a taxpayer payment deficiency** (used three times).
 - H.R. 976, Small Business Tax Relief Act of 2007 (passed by the House 16 February 2007).
 - H.R. 3056, Tax Collection Responsibility Act of 2007 (passed by the House 10 October 2007).
 - H.R. 3996, Temporary Tax Relief Act of 2007 (passed by the House 9 November 2007).
- **Increase in minimum penalty on failure to file a return of tax** (used three times).
 - H.R. 3997, Heroes Earnings Assistance and Relief Tax Act of 2007 (passed by the House 6 November 2007, passed by the House 18 December 2007).
 - H.R. 4351, AMT Relief Act of 2007 (passed by the House 12 December 2007).
 - H.R. 6081, Heroes Earnings Assistance and Relief Tax Act of 2008 (passed by the House 20 May 2008, enacted 17 June 2008).
- **Offshore deferred compensation (nonqualified deferred compensation): require certain deferred compensation from nontaxable entities be included in current taxable income** (used twice).
 - H.R. 3996, Temporary Tax Relief Act of 2007 (passed by the House 9 November 2007)/H.R.4351, Alternative Minimum Tax Relief Act of 2007 (passed by the

¹⁴ Multiple attempts at passing energy legislation.

House 12 December 2007).¹⁵

- H.R. 6049, Renewable Energy and Job Creation Act of 2008 (passed by the House 21 May 2008)/H.R. 7060, Renewable Energy and Job Creation Tax Act of 2008 (passed by the House 26 September 2008).¹⁶
- **Repeal provisions related to royalties paid by oil and gas companies and increases fees on these companies** (used twice).
 - H.R. 6, Creating Long-Term Energy Alternatives for Our Nation Act of 2007 (passed by the House 18 January 2007)/H.R.3221, Renewable Energy and Energy Conservation Tax Act of 2007 (passed by the House 4 August 2007).¹⁷
 - H.R. 2419, Farm, Nutrition, and Bioenergy Act of 2007 (only includes fees) (enacted 22 May 2008).
- **Certain domestically controlled foreign persons performing services under contract with United States Government treated as American employers: extend the definition of a U.S. employer to include foreign subsidiaries of U.S. parent companies that employ a U.S. citizen working in connection with a U.S. government contract** (used twice).
 - H.R. 5719, Taxpayer Assistance and Simplification Act of 2008 (passed by the House 15 April 2008).
 - H.R. 6081, Heroes Earnings Assistance and Relief Tax Act of 2008 (passed by the House 20 May 2008, enacted 17 June 2008).
- **Increase information return penalties** (used twice).
 - H.R. 3056, Tax Collection Responsibility Act of 2007 (passed by the House 10 October 2007).
 - H.R. 3997, Heroes Earnings Assistance and Relief Tax Act of 2007 (passed by the House 6 November 2007, passed by the House 18 December 2007).
- **An increase in the fee assessed for the processing of certain non-immigrant visas** (used twice).
 - H.R. 1400, Iran Counter-Proliferation Act of 2007 (passed by the House 25 September 2007).
 - H.R. 3887, William Wilberforce Trafficking Victims Protection Reauthorization Act of 2007 (passed by the House 4 December 2007).
- **Limitation on treaty benefits** (used twice).
 - H.R. 2419 Farm, Nutrition, and Bioenergy Act of 2007 (passed by House 27 July 2007).

¹⁵ Multiple attempts at passing AMT legislation in 2007.

¹⁶ Multiple attempts at passing energy tax legislation.

¹⁷ Multiple attempts at passing energy legislation.

- H.R. 6275 Alternative Tax Relief Act of 2008 (passed by the House 25 June 2008).
- **Returns relating to payments made in settlement of payment card and third party network transactions** (used twice).
 - H.R. 3221, Housing and Economic Recovery Act of 2008 (passed by House 23 July 2008, enacted 30 July 2008).
 - H.R. 6275, Alternative Minimum Tax Relief Act of 2008 (passed by the House 25 June 2008).