

## THE COMMITTEE ON THE BUDGET

# PAY-AS-YOU-GO: THE RULE, OR THE EXCEPTION?

7 January 2009

When Democrats assumed the House Majority at the start of the 110<sup>th</sup> Congress, they claimed their vaunted pay-as-you-go [PAYGO] rule would lead to a new era of fiscal discipline. Their actual record, however, tells a different story. On most of the Majority's priority legislation, PAYGO has been waived, gamed, ignored, or employed to justify billions of dollars in new spending and tax and fee increases.

Some highlights:

- **Nearly a Half Trillion in Deficit Increases Exempted.** Overall, the Majority passed legislation exempting \$420.1 billion in non-offset deficit increases from its PAYGO rule. This figure does not double count the cost of provisions included in more than one bill.
- **Billions in Savings Gimmicks Used.** Adding together all the PAYGO gimmicks, such as artificial funding cliffs and timing shifts, brings the total amount of non-offset new mandatory spending to well over \$500 billion.
- **A Dozen PAYGO Waivers Passed.** PAYGO was waived 12 times in the 110<sup>th</sup> Congress, to allow the Majority to increase the deficit, and violated at least once more.
- **Appropriations Loophole Exploited.** Non-offset mandatory spending was tacked on to numerous appropriations bills, exploiting a loophole in the rule.
- **Nearly Three Dozen Tax or Fee Hikes Passed Under PAYGO.** PAYGO was used to pass at least 34 tax hikes or fee increases through the House.
- **Timing Shifts and Recycled Savings Employed.** The Majority used numerous timing shifts to meet PAYGO, and has recycled the same offsets again and again to comply with the letter, but not the intent, of the rule. For example:
  - Corporate estimated taxes were shifted from one year into the next in 25 individual bills.
  - Customs user fees were extended in 10 different bills.
  - Overall, a total of 19 provisions were used more than once.

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**DEFICIT INCREASES NOT OFFSET**  
**110<sup>th</sup> Congress**

Listed below are the instances in which the Majority waived or ignored its PAYGO rule during the 110<sup>th</sup> Congress. Overall, the Majority passed legislation exempting from PAYGO \$420.1 billion in non-offset deficit increases. This figure does not double-count provisions in more than one bill, and does not include billions more hidden through the use of PAYGO gimmicks.

**Table 1: Deficit Increases Not Offset**

Legislation	Date Passed	Non-Offset Amount
Auto Bailout (H.R. 7321) <sup>a</sup>	12/10/08	\$3.9 billion
Unemployment Insurance Extension (H.R. 6867)	10/3/08	\$5.7 billion
Emergency Economic Stabilization Act (H.R. 1424)	10/3/08	\$110.4 billion <sup>b</sup>
Economic Stimulus II (H.R. 7110) <sup>c</sup>	9/26/08	\$23.9 billion
Disaster Tax Relief Act (H.R. 7006) <sup>d</sup>	9/24/08	\$8.1 billion
2008 Alternative Minimum Tax Patch (H.R. 7005) <sup>e</sup>	9/24/08	\$64.6 billion
Housing and Economic Recovery Act (H.R. 3221)	7/23/08	\$24.9 billion
Senate Restaurant Employees (S. 2967)	7/10/08	\$3 million
2008 War Supplemental (H.R. 2642)	6/19/08	\$70.9 billion
Unemployment Insurance Extension (H.R. 5749) <sup>f</sup>	6/12/08	\$10.0 billion
Farm Bill (H.R. 2419)	5/14/08	\$2.9 billion
Economic Stimulus I (H.R. 5140)	2/7/08	\$124.4 billion
2007 Alternative Minimum Tax Patch (H.R. 3996)	12/19/07	\$50.6 billion
State Children's Health Insurance Program (H.R. 3963) <sup>a</sup>	10/25/07	\$3.1 billion
2007 War Supplemental (H.R. 2206)	5/24/07	\$6.0 billion

<sup>a</sup> This bill was not enacted.

<sup>b</sup> This does not include the cost of the Troubled Assets Relief Program.

<sup>c</sup> This bill was not enacted. The second UI extension was passed and enacted as H.R. 6867.

<sup>d</sup> This bill was not enacted. Disaster tax relief was later passed and enacted as part of H.R. 1424.

<sup>e</sup> This bill was not enacted. An AMT patch was later passed and enacted as part of H.R. 1424.

<sup>f</sup> This bill was not enacted. The first UI extensions was later passed and enacted as part of H.R. 2642.

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**PAYGO VIOLATIONS**  
**110<sup>th</sup> Congress**

Listed below are major bills that violated PAYGO, and the ways in which they did so. The list is organized by bill number.

- **H.R. 1424, Financial Industry Bailout Bill** (passed by the House 3 October 2008, enacted the same day). Fails to offset \$110.4 billion in spending and tax provisions.
- **H.R. 2419, Food, Conservation, and Energy Act of 2008** (passed by the House 14 May 2008, enacted 22 May 2008).<sup>1</sup> Violates and games PAYGO in the following ways:
  - Violates PAYGO by using the 2007 baseline instead of the 2008 baseline, hiding billions in spending. According to the Congressional Budget Office [CBO], the bill increases the deficit by \$2.9 billion under the 2008 baseline.
  - Artificially shifts commodity and crop insurance payments outside the budget window to produce \$4.5 billion in illusory savings.
  - Creates a “permanent” disaster relief program that mysteriously disappears after 5 years, understating the true cost by \$4.0 billion.
  - Shifts timing of payment of estimated \$4.5 billion in corporate taxes from 2013 to 2012 to artificially cure what would otherwise be an increase in the deficit over 5 years.
- **H.R. 3221, Housing and Economic Recovery Act of 2008** (passed by House 23 July 2008, enacted 30 July 2008). Fails to offset \$24.9 billion in mandatory spending.
- **H.R. 3963, Children’s Health Insurance Program [SCHIP] Reauthorization Act of 2007** (passed the House 25 October 2007).<sup>2</sup> Violates and games PAYGO in the following ways:
  - Masks \$42 billion in spending in the overall 10-year cost of the bill by artificially reducing spending in 2012 – causing millions of children to be transferred into the Medicaid program.
  - Shifts timing of payment of estimated corporate taxes from 2013 to 2012 to artificially cure what would otherwise be an increase in the deficit over 5 years.
  - Despite the budget trickery, violates PAYGO and increases the deficit by \$3.1 billion, according to CBO’s final estimate.

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

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

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- **H.R. 3996, Tax Increase Prevention Act of 2007** (passed by the House 19 December 2007, enacted 26 December 2007).<sup>3</sup> Although in this case it was the right decision – preventing a tax increase should not require a “pay-for” – violates the Majority’s own PAYGO rule by \$50.6 billion.
  - **H.R. 5140, Economic Stimulus Act of 2008** (passed by the House 29 January 2008, enacted 13 February 2008). Fails to offset \$124.4 billion in tax relief.
  - **H.R. 5749, Emergency Extended Unemployment Compensation Act of 2008** (passed by the House 12 June 2008). Fails to offset \$10 billion in mandatory spending increases.
  - **H.R. 6867, Unemployment Compensation Extension Act of 2008** (passed by the House 3 October 2008, enacted 21 November 2008). Fails to offset \$5.7 billion in mandatory spending increases.
  - **H.R. 7005, Alternative Minimum Tax [AMT] Relief Act of 2008** (passed by the House 24 September 2008).<sup>4</sup> Fails to offset \$64.6 billion in tax relief.
  - **H.R. 7006, Disaster Tax Relief Act of 2008** (passed by the House 24 September 2008). Fails to offset \$8.1 billion in tax relief.
  - **H.R. 7110, Job Creation and Unemployment Relief Act of 2008** (passed by the House 26 September 2008). Fails to offset \$23.9 billion in mandatory spending increases.
  - **H.R. 7321, The Auto Industry Financing and Restructuring Act** (passed by the House 10 December 2008). Fails to offset \$3.9 billion in mandatory spending increases.
  - **S. 2967, A Bill to Provide for Certain Employee Benefits to be Continued for Certain Employees of the Senate Restaurants After Operations of the Senate Restaurants are Contracted to be Performed by a Private Business Concern, and for Other Purposes** (passed by the House 10 July 2008, enacted 17 July 2008). Fails to offset \$3 million in mandatory spending increases.

**MAJOR PAYGO GIMMICKS AND LOOPHOLES**  
110<sup>th</sup> Congress

The provisions described below were employed to give the illusion of meeting PAYGO requirements without truly offsetting deficit increases. If the Majority had not claimed credit for these gimmicks, or had not exploited loopholes in their PAYGO rule, these bills would have contained PAYGO violations in the amounts indicated. The list is organized by bill number.

- **H.R. 5, College Student Relief Act** (passed by the House 17 January 2007). Includes a “cliff” that masks the true costs of direct spending increases by up to \$40 billion, by reverting the temporarily lowered interest rates to current law after the 5th year.

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<sup>3</sup> One of several versions of AMT legislation passed by the House in 2007.

<sup>4</sup> One of several versions of AMT legislation passed by the House in 2008.

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- **H.R. 6, Energy Independence and Security Act of 2007** (passed by the House 6 December 2007).<sup>5</sup> Shifts \$900 million of new spending on New York infrastructure outside of the 10-year window to meet PAYGO requirements.
  - **H.R. 976, Children’s Health Insurance Program Reauthorization Act** (passed by the House 25 September 2007).<sup>6</sup> Includes a “cliff” that masks \$42 billion in spending over the 10-year window by artificially reducing spending on the program in 2012 – causing millions of children to be transferred into the Medicaid program.
  - **H.R. 1227, Gulf Coast Hurricane Housing Recovery Act** (passed by the House 21 March 2007). Accelerates outlays of existing housing funds to increase spending by \$456 million in 2008, leading to a likely need for increased spending in 2012 and 2013.
  - **H.R. 2206, U.S. Troop Readiness, Veterans’ Care, Katrina Recovery, & Iraq Accountability Appropriations Act** (passed by the House 24 May 2007, enacted the next day).
    - Circumvents the requirement to offset a \$6-billion increase in mandatory spending, because PAYGO does not apply to appropriations bills.
    - Shifts timing of payment of estimated corporate taxes from 2013 to 2012 to artificially cure what would otherwise be an increase in the deficit over 5 years.
  - **H.R. 2419, Farm, Nutrition, and Bioenergy Act of 2007** (passed by the House 27 July 2007).<sup>7</sup>
    - Delays farm and crop insurance payments, and accelerates collection of existing premiums without a real spending effect over the long term, resulting in \$4.8 billion in illusory savings.
    - Directs CBO to ignore its rules in estimating costs to show an additional \$400 million in savings from provisions aimed at detecting fraudulent payments.
    - Shifts timing of payment of estimated corporate taxes from 2013 to 2012 to artificially cure what would otherwise be an increase in the deficit over 5 years.
  - **H.R. 2642, Supplemental Appropriations Act** (passed by the House 19 June 2008, enacted 30 June 2008). Circumvents the requirement to offset a \$70.9-billion increase in mandatory spending, because PAYGO does not apply to appropriations bills.
  - **H.R. 2669, College Cost Reduction and Access Act** (passed by the House 11 July 2007, enacted 27 September 2007). Masks \$15 billion to \$30 billion in new spending, according to CBO, through the following gimmicks:

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<sup>5</sup> One of several versions of energy legislation passed by the House.

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

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

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- Sunsets certain provisions, including new entitlements, within 5 years, instead of offsetting the full costs of the bill.
  - Gradually cuts student interest rates through June of 2012, then reverts back to the original rate to recover the cost within the PAYGO window, masking the full 10-year cost of the bill.
- **H.R. 2761, Terrorism Risk Insurance Revision and Extension Act** (passed by the House 19 September 2007, enacted 18 December 2007). Masks \$8.4 billion in non-offset spending by requiring Congress to pass a second bill if a terrorist attack occurs. The second bill would be designated as an emergency so that Congress would not have to pay for it.
  - **H.R. 2900, H.R. 3580, Food and Drug Administration Act Amendments of 2007** (passed by the House 11 July 2007, enacted 27 September 2007). Accelerates the approval process for generic drugs, which is scored as savings over the budget window to meet PAYGO, but in the long term will result in additional costs to the government.
  - **H.R. 3162, Children’s Health and Medicare Protection Act** (passed by the House 1 August 2007).<sup>8</sup> Includes a “cliff” that artificially reduces the cost by abruptly ending funding for States and cutting payments to physicians, policies that are then reversed outside the PAYGO window. These gimmicks hide \$72.9 billion in non-offset spending.

**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>9</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>10</sup> Increases taxes on the oil and gas industry by \$19.7 billion.

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<sup>8</sup> One of several versions of SCHIP passed by the House.

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

<sup>10</sup> One of several versions of energy legislation passed by the House.

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- **H.R. 6, Energy Independence and Security Act of 2007** (enacted 19 December 2007).<sup>11</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>12</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 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>13</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.

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

<sup>12</sup> One of several versions of SCHIP legislation passed by the House.

<sup>13</sup> One of several versions of the Farm Bill passed by the House.

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- **H.R. 2776, Renewable Energy and Energy Conservation Tax Act of 2007** (passed by the House 4 August 2007).<sup>14</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>15</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>16</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.
  - **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>17</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>18</sup> Raises taxes on U.S. businesses by \$55.7 billion.

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<sup>14</sup> One of several versions of energy tax legislation passed by the House.

<sup>15</sup> One of several versions of SCHIP legislation passed by the House.

<sup>16</sup> One of several versions of energy tax legislation passed by the House.

<sup>17</sup> One of several versions of SCHIP legislation passed by the House.

<sup>18</sup> One of several versions of AMT legislation passed by the House in 2007.



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- **H.R. 5351, Renewable Energy and Energy Conservation Act of 2008** (passed by the House 27 February 2008).<sup>19</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>20</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>21</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.

#### **MULTI-PURPOSE OFFSETS** **110<sup>th</sup> 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).

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<sup>19</sup> One of several versions of energy legislation passed by the House.

<sup>20</sup> One of several versions of AMT legislation passed by the House in 2008.

<sup>21</sup> One of several versions of energy legislation passed by the House.

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- 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).<sup>22</sup>
  - 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).<sup>23</sup>
  - H.R. 3056, Tax Collection Responsibility Act of 2007 (passed by the House 10 October 2007).
  - 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).

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<sup>22</sup> Multiple attempts at passing SCHIP legislation.

<sup>23</sup> Multiple attempts at passing Farm Bill legislation.

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- 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).<sup>24</sup>
  - 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).<sup>25</sup>
  - 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).
  - 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).<sup>26</sup>

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<sup>24</sup> Multiple attempts at passing AMT legislation in 2007.

<sup>25</sup> Multiple attempts at passing energy tax legislation.

<sup>26</sup> Multiple attempts at passing Farm Bill legislation.

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- 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).<sup>27</sup>
  - 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).
  - H.R. 6382, Pension Protection Technical Corrections Act of 2008 (passed by the House 9 July 2008).

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<sup>27</sup> Multiple attempts at passing AMT legislation in 2007.

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- **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).<sup>28</sup>
    - 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).<sup>29</sup>

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<sup>28</sup> Multiple attempts at passing AMT legislation in 2007.

<sup>29</sup> Multiple attempts at passing AMT legislation in 2007.

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- 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).<sup>30</sup>
  - **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).<sup>31</sup>
    - 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).<sup>32</sup>
    - 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 [FOGEI] 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).<sup>33</sup>
    - 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).<sup>34</sup>
    - H.R. 6899, Comprehensive American Energy Security and Consumer Protection Act (passed by the House 16 September 2008).

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<sup>30</sup> Multiple attempts at passing energy tax legislation.

<sup>31</sup> Multiple attempts at passing energy legislation.

<sup>32</sup> Multiple attempts at passing energy tax legislation.

<sup>33</sup> Multiple attempts at passing energy legislation.

<sup>34</sup> Multiple attempts at passing energy tax legislation.

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- **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 6 December 2007); Energy Independence and Security Act of 2007 (enacted 19 December 2007)).<sup>35</sup>
    - 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).

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<sup>35</sup> Multiple attempts at passing energy legislation.

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- 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 House 12 December 2007).<sup>36</sup>
    - 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).<sup>37</sup>
  - **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).<sup>38</sup>
    - 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).

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<sup>36</sup> Multiple attempts at passing AMT legislation in 2007.

<sup>37</sup> Multiple attempts at passing energy tax legislation.

<sup>38</sup> Multiple attempts at passing energy legislation.



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- **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).
    - 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).