(5) The term "tax incentive" means any deduction, credit, preference, or exemption from gross income, or any deferral of tax liability, causing tax revenues to be forgone as inducement for taxpayers to pursue or forbear from certain actions or activities.

Yeas ...... It was decided in the negative ...... Nays ..... 243

#### ¶19.7 [Roll No. 89]

AYES-175 Gibbons Abercrombie Ortiz Ackerman Orton Gonzalez Andrews Gordon Baesler Green Pallone Gutierrez Baldacci Payne (NJ) Payne (VA) Pelosi Barrett (WI) Hall (OH) Hall (TX) Beilenson Bentsen Hamilton Peterson (FL) Berman Harman Peterson (MN) Hastings (FL) Bevill Pickett Bishop Hefner Pomeroy Bonio Hilliard Rahall Borski Hinchey Rangel Holden Brewster Reed Browder Brown (CA) Jackson-Lee Jacobs Reynolds Richardson Brown (FL) Jefferson Rivers Brown (OH) Johnson (SD) Johnson, E. B. Roemer Roybal-Allard Bryant (TX) Chapman Johnston Clay Clayton Kanjorski Sabo Sanders Kaptur Clement Kennedy (MA) Sawyer Kennedy (RI) Kennelly Clyburn Schroeder Schumer Coleman Collins (IL) Kildee Scott Condit Kleczka Serrano Coyne LaFalce Skaggs Cramer Skelton Lantos Laughlin Danner Slaughter de la Garza Lewis (GA) Spratt Deal Lincoln Stark DeFazio Stenholm Lofgren DeLauro Lowey Stokes Dellums Luther Studds Stunak Deutsch Maloney Dicks Manton Tanner Dingell Markey Tauzin Taylor (MS) Doggett Dooley Mascara Matsui Tejeda Doyle McCarthy Thompson McDermott Durbin Thornton Edwards McHale Thurman Engel McKinney Torricelli Traficant Meehan Eshoo Meek Fattah Menendez Velazquez Mfume Vento Fazio Fields (LA) Miller (CA) Visclosky Filner Mineta Volkmer Minge Mollohan Ward Flake Foglietta Waters Williams Ford Montgomery Frank (MA) Moran Wilson Frost Nadler Wise

# NOES-243

Neal

Obey

Olver

Oberstar

Furse

Geren

Gejdenson

Gephardt

Wyden

Yates

Allard Bunning Cubin Cunningham Archer Burr Armey Burton Davis Bachus Buyer Callahan DeLay Diaz-Balart Baker (CA) Baker (LA) Calvert Dickey Camp Ballenger Dixon Doolittle Barcia Canady Barr Cardin Dornan Barrett (NE) Castle Dreier Barton Chabot Duncan Bass Chambliss Dunn Bateman Chenoweth Ehlers Christensen Bereuter Ehrlich Bilbray Chrysler Emerson Bilirakis Clinger Coble English Bliley Ensign Coburn Blute Evans Boehlert Everett Combest Boehner Conyers Ewing Bonilla Cooley Costello Fawell Fields (TX) Bono Boucher Cox Flanagan Brownback Crane Foley Bryant (TN) Crapo Forbes Fowler Cremeans

Fox Franks (CT) Lewis (CA) Lewis (KY) Ros-Lehtinen Rose Lightfoot Franks (NJ) Roth Frelinghuysen Linder Roukema Lipinski Frisa Royce Funderburk Saľmon Livingston Gallegly Ganske LoBiondo Longley Sanford Saxton Gekas Scarborough Manzullo Gilchrest Schaefer Schiff Gillmor Martinez Gilman Martini Seastrand Goodlatte Goodling McCollum Sensenbrenner McCrery Shadegg Goss McDade Shaw Graham Shays Shuster McHugh Greenwood McInnis Gutknecht McIntosh Skeen Smith (MI) Hancock McKeon McNulty Smith (NJ) Hansen Hastert Meyers Smith (TX) Hastings (WA) Smith (WA) Mica Hayes Miller (FL) Solomon Hayworth Mink Souder Hefley Molinari Spence Heineman Moorhead Stearns Herger Hilleary Morella Stump Murtha Talent Hobson Myers Taylor (NC) Hoekstra Myrick Hoke Nethercutt Thomas Horn Neumann Thornberry Ney Norwood Hostettler Tiahrt Torkildsen Houghton Nussle Torres Hunter Hutchinson Oxlev Upton Packard Vucanovich Hyde Inglis Parker Waldholtz Johnson (CT) Walker Pastor Johnson, Sam Paxon Walsh Wamp Petri Watt (NC) Kasich Pombo Porter Watts (OK) Kim King Portman Weldon (FL) Weldon (PA) Poshard Kingston Klink Weller Quillen Klug Knollenberg White Whitfield Quinn Radanovich Kolbe Wicker LaHood Ramstad Wolf Latham Regula Wynn LaTourette Riggs Young (AK) Roberts Young (FL) Zeliff Lazio Leach Rogers Rohrabacher

### NOT VOTING-16

NOT VOTING—II		
Bartlett	Istook	Stockman
Becerra	Kelly	Towns
Collins (GA)	Largent	Waxman
Collins (MI)	Metcalf	Woolsey
Gunderson	Moakley	
Hoyer	Sisisky	

So the amendment was not agreed to. After some further time,

## ¶19.8 RECORDED VOTE

Levin

A recorded vote by electronic device was ordered in the Committee of the Whole on the following amendment in the nature of a substitute submitted by Mr. WISE:

Strike all after the enacting clause and insert the following:

#### SECTION 1. EXPEDITED CONSIDERATION OF CER-TAIN PROPOSED RESCISSIONS AND TARGETED TAX BENEFITS.

(a) IN GENERAL.—Section 1012 of the Congressional Budget and Impoundment Control Act of 1974 (2 U.S.C. 683) is amended to read as follows:

### "EXPEDITED CONSIDERATION OF CERTAIN PROPOSED RESCISSIONS

"Sec. 1012. (a) Proposed Rescission of BUDGET AUTHORITY OR REPEAL OF TARGETED TAX BENEFITS.—The President may propose, at the time and in the manner provided in subsection (b), the rescission of any budget authority provided in an appropriation Act or repeal of any targeted tax benefit provided in any revenue Act. If the President proposes a rescission of budget authority, he may also propose to reduce the appropriate discretionary spending limit set forth in section 601(a)(2) of the Congressional Budget Act of 1974 by an amount that does not exceed the amount of the proposed rescission. Funds made available for obligation under this procedure may not be proposed for rescission again under this section.

"(b) Transmittal of Special Message.—
"(1) The President may transmit to Congress a special message proposing to rescind amounts of budget authority or to repeal any targeted tax benefit and include with that special message a draft bill that, if en-acted, would only rescind that budget au-thority or repeal that targeted tax benefit unless the President also proposes a reduction in the appropriate discretionary spending limit set forth in section 601(a)(2) of the Congressional Budget Act of 1974. That bill shall clearly identify the amount of budget authority that is proposed to be rescinded for each program, project, or activity to which that budget authority relates or the targeted tax benefit proposed to be repealed, as the case may be. A targeted tax benefit may only be proposed to be repealed under this section during the 10-legislative-day period commencing on the day after the date of enactment of the provision proposed to be repealed.

'(2) In the case of an appropriation Act that includes accounts within the jurisdiction of more than one subcommittee of the Committee on Appropriations, the President in proposing to rescind budget authority under this section shall send a separate special message and accompanying draft bill for accounts within the jurisdiction of each such subcommittee.

"(3) Each special message shall specify, with respect to the budget authority proposed to be rescinded, the following-

(A) the amount of budget authority which he proposes to be rescinded;

(B) any account, department, or establishment of the Government to which such budget authority is available for obligation, and the specific project or governmental functions involved;

(C) the reasons why the budget authority should be rescinded;

(D) to the maximum extent practicable, the estimated fiscal, economic, and budgetary effect (including the effect on outlays and receipts in each fiscal year) of the proposed rescission;

(E) all facts, circumstances, and considerations relating to or bearing upon the proposed rescission and the decision to effect the proposed rescission, and to the maximum extent practicable, the estimated effect of the proposed rescission upon the objects, purposes, and programs for which the budget authority is provided; and

(F) a reduction in the appropriate discretionary spending limit set forth in section 601(a)(2) of the Congressional Budget Act of 1974, if proposed by the President.

Each special message shall specify, with respect to the proposed repeal of targeted tax benefits, the information required by subparagraphs (C), (D), and (E), as it relates to the proposed repeal.

"(c) Procedures for Expedited Consider-

ATION.

'(1)(A) Before the close of the second legislative day of the House of Representatives after the date of receipt of a special message transmitted to Congress under subsection (b), the majority leader or minority leader of the House of Representatives shall introduce (by request) the draft bill accompanying that special message. If the bill is not introduced as provided in the preceding sentence, then, on the third legislative day of the House of Representatives after the date of receipt of that special message, any Member of that House may introduce the bill.

(B) The bill shall be referred to the Committee on Appropriations or the Committee on Ways and Means of the House of Representatives, as applicable. The committee shall report the bill without substantive revision and with or without recommendation. The bill shall be reported not later than the seventh legislative day of that House after the date of receipt of that special message. If that 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.

"(C) During consideration under this paragraph, any Member of the House of Representatives may move to strike any proposed rescission or rescissions of budget authority or any proposed repeal of a targeted tax benefit, as applicable, if supported by 49

other Members.

"(D) A vote on final passage of the bill shall be taken in the House of Representatives on or before the close of the 10th legistative day of that House after the date of the introduction of the bill in that House. If the bill is passed, the Clerk of the House of Representatives shall cause the bill to be engrossed, certified, and transmitted to the Senate within one calendar day of the day on which the bill is passed.

"(2)(A) A motion in the House of Representatives to proceed to the consideration of a bill under this section shall be highly privileged and not debatable. An amendment to the motion shall not be in order, nor shall it be in order to move to reconsider the vote by which the motion is agreed to or dis-

agreed to.

"(B) Debate in the House of Representatives on a bill under this section shall not exceed 4 hours, which shall be divided equally between those favoring and those opposing the bill. A motion further to limit debate shall not be debatable. It shall not be in order to move to recommit a bill under this section or to move to reconsider the vote by which the bill is agreed to or disagreed to.

"(C) Appeals from decisions of the Chair relating to the application of the Rules of the House of Representatives to the procedure relating to a bill under this section

shall be decided without debate.

"(D) Except to the extent specifically provided in the preceding provisions of this subsection, consideration of a bill under this section 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 rescission bill introduced pursuant to the provisions of this section under a suspension of the rules or under a special rule.

- "(3)(A) A bill transmitted to the Senate pursuant to paragraph (1)(D) shall be referred to its Committee on Appropriations or Committee on Finance, as applicable. That committee shall report the bill without substantive revision and with or without recommendation. The bill shall be reported not later than the seventh legislative day of the Senate after it receives the bill. A committee failing to report the bill within such period shall be automatically discharged from consideration of the bill, and the bill shall be placed upon the appropriate calendar.
- "(B) During consideration under this paragraph, any Member of the Senate may move to strike any proposed rescission or rescissions of budget authority or any proposed repeal of a targeted tax benefit, as applicable, if supported by 14 other Members.

"(4)(A) A motion in the Senate to proceed to the consideration of a bill under this section shall be privileged and not debatable. An amendment to the motion shall not be in order, nor shall it be in order to move to reconsider the vote by which the motion is agreed to or disagreed to.

"(B) Debate in the Senate on a bill under this section, and all debatable motions and appeals in connection therewith (including debate pursuant to subparagraph (C)), shall not exceed 10 hours. The time shall be equally divided between, and controlled by, the majority leader and the minority leader or their designees.

"(C) Debate in the Senate on any debatable motion or appeal in connection with a bill under this section shall be limited to not more than 1 hour, to be equally divided between, and controlled by, the mover and the manager of the bill, except that in the event the manager of the bill is in favor of any such motion or appeal, the time in opposition thereto, shall be controlled by the minority leader or his designee. Such leaders, or either of them, may, from time under their control on the passage of a bill, allot additional time to any Senator during the consideration of any debatable motion or appeal.

"(D) A motion in the Senate to further limit debate on a bill under this section is not debatable. A motion to recommit a bill

under this section is not in order.

"(d) AMENDMENTS AND DIVISIONS PROHIB-ITED.—Except as otherwise provided by this section, no amendment to a bill considered under this section shall be in order in either the House of Representatives or the Senate. It shall not be in order to demand a division of the question in the House of Representatives (or in a Committee of the Whole) or in the Senate. No motion to suspend the application of this subsection shall be in order in either House, nor shall it be in order in either House to suspend the application of this subsection by unanimous consent.

"(e) REQUIREMENT TO MAKE AVAILABLE FOR OBLIGATION.—(1) Any amount of budget authority proposed to be rescinded in a special message transmitted to Congress under subsection (b) shall be made available for obligation on the day after the date on which either House rejects the bill transmitted with

that special message.

"(2) Any targeted tax benefit proposed to be repealed under this section as set forth in a special message transmitted by the President shall not be deemed repealed unless the bill transmitted with that special message is enacted into law.

"(f) DEFINITIONS.—For purposes of this section—

- "(1) the term 'appropriation Act' means any general or special appropriation Act, and any Act or joint resolution making supplemental, deficiency, or continuing appropriations:
- $\lq\lq(2)$  the term 'legislative day' means, with respect to either House of Congress, any day of session; and
- "(3) The term 'targeted tax benefit' means any provision of a revenue or reconciliation Act determined by the President to provide a Federal tax deduction, credit, exclusion, preference, or other concession to 100 or fewer beneficiaries. Any partnership, limited partnership, trust, or S corporation, and any subsidiary or affiliate of the same parent corporation, shall be deemed and counted as a single beneficiary regardless of the number of partners, limited partners, beneficiaries, shareholders, or affiliated corporate entities".
- (b) EXERCISE OF RULEMAKING POWERS.— Section 904 of the Congressional Budget Act of 1974 (2 U.S.C. 621 note) is amended—

(1) in subsection (a), by striking "and 1017" and inserting "1012, and 1017"; and

- (2) in subsection (d), by striking "section 1017" and inserting "sections 1012 and 1017"; and
  - (c) Conforming Amendments.—
- (1) Section 1011 of the Congressional Budget Act of 1974 (2 U.S.C. 682(5)) is amended by repealing paragraphs (3) and (5) and by redesignating paragraph (4) as paragraph (3).

(2) Section 1014 of such Act (2 U.S.C. 685) is amended—

- (A) in subsection (b)(1), by striking "or the reservation": and
- (B) in subsection (e)(1), by striking "or a reservation" and by striking "or each such reservation".
- (3) Section 1015(a) of such Act (2 U.S.C. 686) is amended by striking "is to establish a reserve or", by striking "the establishment of such a reserve or", and by striking "reserve or" each other place it appears.

(4) Section 1017 of such Act (2 U.S.C. 687) is amended—

(A) in subsection (a), by striking "rescission bill introduced with respect to a special message or":

(B) in subsection (b)(1), by striking "rescission bill or", by striking "bill or" the second place it appears, by striking "rescission bill with respect to the same special message or", and by striking ", and the case may be.":

(C) in subsection (b)(2), by striking "bill or" each place it appears;

(D) in subsection (c), by striking "rescission" each place it appears and by striking "bill or" each place it appears;

(E) in subsection (d)(1), by striking "rescission bill or" and by striking ", and all amendments thereto (in the case of a rescission bill)";

(F) in subsection (d)(2)—

(i) by striking the first sentence;

(ii) by amending the second sentence to read as follows: "Debate on any debatable motion or appeal in connection with an impoundment resolution shall be limited to 1 hour, to be equally divided between, and controlled by, the mover and the manager of the resolution, except that in the event that the manager of the resolution is in favor of any such motion or appeal, the time in opposition thereto shall be controlled by the minority leader or his designee.";

(iii) by striking the third sentence; and

- (iv) in the fourth sentence, by striking "rescission bill or" and by striking "amendment, debatable motion," and by inserting "debatable motion":
- (G) in paragraph (d)(3), by striking the second and third sentences; and
- (H) by striking paragraphs (4), (5), (6), and (7) of paragraph (d).
- (d) CLERICAL AMENDMENTS.—The item relating to section 1012 in the table of sections for subpart B of title X of the Congressional Budget and Impoundment Control Act of 1974 is amended to read as follows:

"Sec. 1012. Expedited consideration of certain proposed rescissions and targeted tax benefits."

It was decided in the negative ....... 167
Nays ..... 246

¶19.9 [Roll No. 90] AYES—167

Costello Furse Gejdenson Ackerman Baldacci Cramer DeFazio Gephardt DeLauro Dellums Beilenson Gilman Bentsen Gonzalez Berman Dicks Gordon Bevill Dingell Green Hall (OH) Bishop Dixon Bonior Doggett Hamilton Borski Dooley Harman Hastings (FL) Boucher Doyle Browder Durbin Brown (CA) Edwards Hefner Hilliard Brown (FL) Engel Brown (OH) Eshoo Hinchey Bryant (TX) Farr Holden Fattah Hoyer Burton Cardin Fazio Jackson-Lee Fields (LA) Clav Jacobs Clayton Jefferson Filner Clement Flake Johnson (SD) Clyburn Johnson, E. B. Foglietta Kanjorski Coleman Ford Frank (MA) Collins (IL) Kaptur Kennedy (MA) Convers Frost