

Table listing names of representatives in three columns: Kasich, Kelly, Kim, King, Kingston, Klug, Knollenberg, Kolbe, LaHood, Largent, Latham, LaTourette, Lazio, Leach, Lewis (CA), Lewis (KY), Lightfoot, Linder, Livingston, LoBiondo, Longley, Lucas, Manzullo, Martini, McCollum, McCreary, McDade, McHugh, McInnis, McIntosh, McKeon, Meyers, Mica, Miller (FL), Molinari, Moorhead, Morella, Myers, Myrick, Nethercutt, Neumann, Ney, Norwood, Nussle, Oxley, Packard, Parker, Paxon, Peterson (MN), Petri, Pombo, Porter, Portman, Pryce, Quillen, Quinn, Radanovich, Ramstad, Rangel, Regula, Riggs, Roberts, Roemer, Rogers, Rohrabacher, Roth, Roukema, Royce, Salmon, Sanford, Saxton, Scarborough, Schaefer, Schiff, Seastrand, Sensenbrenner, Shadegg, Shaw, Shays, Shuster, Skeen, Smith (MI), Smith (NJ), Smith (TX), Smith (WA), Solomon, Souder, Spence, Stearns, Stockman, Stump, Talent, Tate, Tauzin, Taylor (NC), Thomas, Thornberry, Tiahrt, Torkildsen, Upton, Vucanovich, Waldholtz, Walker, Walsh, Wamp, Watts (OK), Weldon (FL), Weldon (PA), Weller, White, Whitfield, Wicker, Wolf, Young (AK), Young (FL), Zeliff, Zimmer

NOT VOTING—10

Table listing names of representatives: Borski, Gallegly, Metcalf, Crapo, Gonzalez, Rush, de la Garza, Lewis (GA), Ehlers, Meek

So the amendment in the nature of a substitute was not agreed to.

The SPEAKER pro tempore, Mr. WALKER, assumed the Chair.

When Mr. MCINNIS, Chairman, pursuant to House Resolution 88, reported the bill back to the House with an amendment adopted by the Committee.

The previous question having been ordered by said resolution.

Pursuant to House Resolution 88, the following amendment, reported from the Committee of the Whole House on the state of the Union, was considered agreed to:

Strike out all after the enacting clause and insert:

SECTION 1. PERMANENT EXTENSION OF DEDUCTION FOR HEALTH INSURANCE COSTS OF SELF-EMPLOYED INDIVIDUALS.

(a) IN GENERAL.—Subsection (l) of section 162 of the Internal Revenue Code of 1986 (relating to special rules for health insurance costs of self-employed individuals) is amended by striking paragraph (6).

(b) EFFECTIVE DATE.—The amendment made by subsection (a) shall apply to taxable years beginning after December 31, 1993.

SEC. 2. REPEAL OF NONRECOGNITION ON FCC CERTIFIED SALES AND EXCHANGES.

(a) IN GENERAL.—Subchapter O of chapter 1 of the Internal Revenue Code of 1986 is amended by striking part V (relating to changes to effectuate FCC policy).

(b) CLERICAL AMENDMENT.—The table of parts for such subchapter O is amended by striking the item relating to part V.

(c) EFFECTIVE DATE.—

(1) IN GENERAL.—The amendments made by this section shall apply to—

(A) sales and exchanges on or after January 17, 1995, and

(B) sales and exchanges before such date if the FCC tax certificate with respect to such sale or exchange is issued on or after such date.

(2) BINDING CONTRACTS.—

(A) IN GENERAL.—The amendments made by this section shall not apply to any sale or exchange pursuant to a written contract which was binding on January 16, 1995, and at all times thereafter before the sale or exchange, if the FCC tax certificate with respect to such sale or exchange was applied for, or issued, on or before such date.

(B) SALES CONTINGENT ON ISSUANCE OF CERTIFICATE.—A contract shall be treated as not binding for purposes of subparagraph (A) if the sale or exchange pursuant to such contract, or the material terms of such contract, were contingent, at any time on January 16, 1995, on the issuance of an FCC tax certificate. The preceding sentence shall not apply if the FCC tax certificate for such sale or exchange is issued on or before January 16, 1995.

(3) FCC TAX CERTIFICATE.—For purposes of this subsection, the term "FCC tax certificate" means any certificate of the Federal Communications Commission for the effectuation of section 1071 of the Internal Revenue Code of 1986 (as in effect on the day before the date of the enactment of this Act).

SEC. 3. NONRECOGNITION ON INVOLUNTARY CONVERSIONS NOT TO APPLY IF REPLACEMENT PROPERTY ACQUIRED FROM RELATED PERSON.

(a) IN GENERAL.—Section 1033 of the Internal Revenue Code of 1986 (relating to involuntary conversions) is amended by redesignating subsection (i) as subsection (j) and by inserting after subsection (h) the following new subsection:

"(i) NONRECOGNITION NOT TO APPLY IF REPLACEMENT PROPERTY ACQUIRED FROM RELATED PERSON.—Subsection (a) shall not apply if the replacement property or stock acquired is acquired from a related person. For purposes of the preceding sentence, a person is related to another person if the relationship between such persons would result in a disallowance of losses under section 267 or 707(b)."

(b) EFFECTIVE DATE.—The amendment made by subsection (a) shall apply to replacement property or stock acquired on or after February 6, 1995.

SEC. 4. PHASEOUT OF EARNED INCOME CREDIT FOR INDIVIDUALS HAVING MORE THAN \$2,500 OF TAXABLE INTEREST AND DIVIDENDS.

(a) IN GENERAL.—Section 32 of the Internal Revenue Code of 1986 is amended by redesignating subsections (i) and (j) as subsections (j) and (k), respectively, and by inserting after subsection (h) the following new subsection:

"(i) PHASEOUT OF CREDIT FOR INDIVIDUALS HAVING MORE THAN \$2,500 OF TAXABLE INTEREST AND DIVIDENDS.—If the aggregate amount of interest and dividends includable in the gross income of the taxpayer for the taxable year exceeds \$2,500, the amount of the credit which would (but for this subsection) be allowed under this section for such taxable year shall be reduced (but not below zero) by an amount which bears the same ratio to such amount of credit as such excess bears to \$650."

(b) INFLATION ADJUSTMENT.—Subsection (j) of section 32 of such Code (relating to inflation adjustments), as redesignated by subsection (a), is amended by striking paragraph (2) and by inserting the following new paragraphs:

"(2) INTEREST AND DIVIDEND INCOME LIMITATION.—In the case of a taxable year beginning in a calendar year after 1996, each dollar amount contained in subsection (i) shall be increased by an amount equal to—

"(A) such dollar amount, multiplied by

"(B) the cost-of-living adjustment determined under section 1(f)(3) for the calendar year in which the taxable year begins, determined by substituting 'calendar year 1995'

for 'calendar year 1992' in subparagraph (B) thereof.

"(3) ROUNDING.—If any amount as adjusted under paragraph (1) or (2) is not a multiple of \$10, such dollar amount shall be rounded to the nearest multiple of \$10."

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 1995.

Passed the House of Representatives February 21, 1995.

The bill, as amended, was ordered to be engrossed and read a third time, was read a third time by title.

Mr. STARK moved to recommit the bill to the Committee on Ways and Means with instructions to report the bill back to the House forthwith with the following amendment:

At the end of the bill insert the following:

SEC. 5. REPEAL OF MAXIMUM PERIOD OF MANDATORY CONTINUATION COVERAGE UNDER GROUP HEALTH PLANS.

(a) IN GENERAL.—Section 162 of the Internal Revenue Code of 1986 is amended by redesignating subsection (o) as subsection (p) and by inserting after subsection (n) the following new subsection:

"(o) GROUP HEALTH PLANS NOT PROVIDING EXTENDED CONTINUATION HEALTH COVERAGE.—

"(1) IN GENERAL.—No deduction shall be allowed under this chapter for any amount paid or incurred by an employer for any group health plan to which section 4980B applies if such plan fails to provide extended continuation coverage with respect to any qualified beneficiary (as defined in section 4980B(g)).

"(2) EXTENDED CONTINUATION COVERAGE.—For purposes of paragraph (1), the term 'extended continuation coverage' means coverage which would be required to be provided under section 4980B but for subsection (f)(2)(B)(i) thereof."

(b) EFFECTIVE DATE.—The amendment made by this section shall apply with respect to qualifying events (as defined in section 4980B of the Internal Revenue Code of 1986) occurring before, on, or after the date of the enactment of this Act, but shall not apply if the period of continuation coverage required under section 4980B of the Internal Revenue Code of 1986 with respect to the qualifying event has expired before such date.

By unanimous consent, the previous question was ordered on the motion to recommit with instructions.

The question being put, viva voce, Will the House recommit said bill with instructions?

The SPEAKER pro tempore, Mr. WALKER, announced that the nays had it.

Mr. STARK demanded a recorded vote on agreeing to said motion, which demand was supported by one-fifth of a quorum, so a recorded vote was ordered.

The vote was taken by electronic device.

It was decided in the { Yeas ..... 180 negative ..... } Nays ..... 245

129.19 [Roll No. 149] AYES—180

Table listing names of representatives: Abercrombie, Ackerman, Bachus, Baldacci, Barcia, Barrett (WI), Becerra, Beilenson, Bentsen, Berman, Beville, Bishop, Bonior, Boucher, Browder, Brown (CA), Brown (FL), Brown (OH), Bryant (TX), Cardin, Chapman, Clay, Clayton, Clement

Clyburn  
Coleman  
Collins (IL)  
Collins (MI)  
Conyers  
Costello  
Coyne  
Cramer  
Danner  
DeFazio  
DeLauro  
Dellums  
Deutsch  
Diaz-Balart  
Dicks  
Dingell  
Dixon  
Doggett  
Doyle  
Durbine  
Engel  
Eshoo  
Evans  
Farr  
Fattah  
Fazio  
Fields (LA)  
Filner  
Flake  
Foglietta  
Forbes  
Ford  
Frank (MA)  
Frost  
Furse  
Gejdenson  
Gephardt  
Gibbons  
Gordon  
Green  
Gutierrez  
Hall (OH)  
Hall (TX)  
Hamilton  
Hastings (FL)  
Hayes  
Hefner  
Hilliard  
Hinchee  
Holden  
Hoyer  
Jackson-Lee

Jacobs  
Jefferson  
Johnson (SD)  
Johnson, E. B.  
Johnston  
Kanjorski  
Kaptur  
Kennedy (MA)  
Kennedy (RI)  
Kennelly  
Kildee  
Klecicka  
Klink  
Lantos  
Levin  
Lincoln  
Lipinski  
Lofgren  
Lowey  
Luther  
Maloney  
Manton  
Markey  
Martinez  
Mascara  
Matsui  
McCarthy  
McDermott  
McHale  
McKinney  
McNulty  
Meehan  
Menendez  
Mfume  
Miller (CA)  
Mineta  
Minge  
Mink  
Moakley  
Mollohan  
Montgomery  
Moran  
Murtha  
Nadler  
Neal  
Oberstar  
Obey  
Olver  
Ortiz  
Owens  
Pallone  
Pastor

Payne (NJ)  
Pelosi  
Peterson (FL)  
Rahall  
Rangel  
Reed  
Reynolds  
Richardson  
Rivers  
Ros-Lehtinen  
Rose  
Roybal-Allard  
Sabo  
Sanders  
Sawyer  
Schroeder  
Schumer  
Scott  
Serrano  
Skaggs  
Slaughter  
Spratt  
Stark  
Stenholm  
Stokes  
Studds  
Stupak  
Tanner  
Tauzin  
Taylor (MS)  
Tejeda  
Thompson  
Thornton  
Thurman  
Torres  
Torricelli  
Towns  
Traficant  
Tucker  
Velazquez  
Vento  
Volkmer  
Ward  
Waters  
Watt (NC)  
Waxman  
Williams  
Wise  
Woolsey  
Wyden  
Wynn  
Yates

Livingston  
LoBiondo  
Longley  
Lucas  
Manzullo  
Martini  
McCollum  
McCrery  
McDade  
McHugh  
McInnis  
McIntosh  
Metcalf  
Meyers  
Mica  
Miller (FL)  
Molinar  
Moorhead  
Morella  
Myers  
Myrick  
Nethercutt  
Neumann  
Ney  
Norwood  
Nussle  
Orton  
Oxley  
Packard  
Parker  
Paxon  
Payne (VA)  
Peterson (MN)  
Petri  
Pickett

Pombo  
Pomeroy  
Porter  
Portman  
Poshard  
Pryce  
Quillen  
Quinn  
Radanovich  
Ramstad  
Regula  
Riggs  
Roberts  
Roemer  
Rogers  
Rohrabacher  
Roth  
Roukema  
Royce  
Salmon  
Sanford  
Saxton  
Scarborough  
Schaefer  
Schiff  
Seastrand  
Sensenbrenner  
Shadegg  
Shaw  
Shays  
Shuster  
Sisisky  
Skeen  
Skelton  
Smith (MI)  
Smith (NJ)

Smith (TX)  
Smith (WA)  
Solomon  
Souder  
Spence  
Stearns  
Stockman  
Stump  
Talent  
Tate  
Taylor (NC)  
Thomas  
Thornberry  
Tiahrt  
Torkildsen  
Upton  
Visclosky  
Vucanovich  
Waldholtz  
Walker  
Walsh  
Wamp  
Watts (OK)  
Weldon (FL)  
Weldon (PA)  
Weller  
White  
Whitfield  
Wicker  
Wilson  
Wolf  
Young (AK)  
Young (FL)  
Zimmer

Farr  
Fawell  
Fazio  
Fields (TX)  
Filner  
Flanagan  
Foley  
Forbes  
Fowler  
Fox  
Franks (CT)  
Franks (NJ)  
Frelinghuysen  
Frisa  
Frost  
Funderburk  
Furse  
Ganske  
Gejdenson  
Gekas  
Gephardt  
Geren  
Gibbons  
Gilchrist  
Gillmor  
Gilman  
Goodlatte  
Goodling  
Gordon  
Goss  
Graham  
Green  
Greenwood  
Gundersen  
Gutierrez  
Gutknecht  
Hall (OH)  
Hall (TX)  
Hamilton  
Hastert  
Hastings (WA)  
Hayes  
Hayworth  
Hefley  
Hefner  
Heineman  
Herger  
Hilleary  
Hinchee  
Hobson  
Hoekstra  
Hoke  
Holden  
Horn  
Hostettler  
Houghton  
Hoyer  
Hunter  
Hutchinson  
Hyde  
Inglis  
Istook  
Jacobs  
Johnson (CT)  
Johnson (SD)  
Johnson, Sam  
Johnston  
Jones  
Kanjorski  
Kaptur  
Kasich  
Kelly  
Kennedy (MA)  
Kennedy (RI)  
Kennelly  
Kildee  
Kim  
King  
Kingston  
Klecicka  
Klink  
Klug  
Knollenberg  
Kolbe  
LaFalce  
LaHood  
Lantos  
Largent  
Latham  
LaTourette  
Richardson

Laughlin  
Lazio  
Leach  
Levin  
Lewis (CA)  
Lewis (KY)  
Lightfoot  
Lincoln  
Linder  
Lipinski  
Livingston  
LoBiondo  
Lofgren  
Longley  
Lowey  
Lucas  
Luther  
Maloney  
Manton  
Manzullo  
Markey  
Martinez  
Martini  
Mascara  
Matsui  
McCarthy  
McCollum  
McCrery  
McDade  
McDermott  
McHale  
McHugh  
McInnis  
McIntosh  
McKeon  
McNulty  
Meehan  
Menendez  
Metcalf  
Meyers  
Mica  
Miller (CA)  
Miller (FL)  
Mineta  
Minge  
Moakley  
Molinar  
Mollohan  
Montgomery  
Moorhead  
Moran  
Morella  
Murtha  
Myers  
Myrick  
Nadler  
Neal  
Nethercutt  
Neumann  
Ney  
Norwood  
Nussle  
Oberstar  
Obey  
Olver  
Ortiz  
Orton  
Oxley  
Packard  
Pallone  
Parker  
Pastor  
Paxon  
Payne (VA)  
Pelosi  
Peterson (FL)  
Peterson (MN)  
Petri  
Pickett  
Kim  
King  
Kingston  
Klecicka  
Klink  
Klug  
Knollenberg  
Kolbe  
LaFalce  
LaHood  
Lantos  
Largent  
Latham  
LaTourette

Riggs  
Rivers  
Roberts  
Roemer  
Rogers  
Rohrabacher  
Ros-Lehtinen  
Rose  
Roth  
Roukema  
Royce  
Sabo  
Salmon  
Sanders  
Sanford  
Sawyer  
Saxton  
Scarborough  
Schaefer  
Shadegg  
Shaw  
Shays  
Shuster  
Sisisky  
Skeen  
Skelton  
Smith (MI)  
Smith (NJ)  
Smith (TX)  
Smith (WA)  
Solomon  
Souder  
Spence  
Spratt  
Stark  
Stearns  
Stenholm  
Stockman  
Studds  
Stump  
Stupak  
Talent  
Tanner  
Tate  
Tauzin  
Taylor (MS)  
Taylor (NC)  
Tejeda  
Thomas  
Thornberry  
Thornton  
Thurman  
Tiahrt  
Torkildsen  
Torres  
Torricelli  
Traficant  
Walker  
Walsh  
Wamp  
Ward  
Watts (OK)  
Waxman  
Weldon (FL)  
Weldon (PA)  
Weller  
White  
Whitfield  
Wicker  
Williams  
Wilson  
Wise  
Wolf  
Woolsey  
Wyden  
Yates  
Young (AK)  
Young (FL)  
Zimmer

NOT VOTING—9

Borski  
Crapo  
de la Garza

Ehlers  
Gallegly  
Gonzalez

Lewis (GA)  
Meek  
Rush

So the motion to recommit with instructions was not agreed to.

The question being put, viva voce, Will the House pass said bill?

The SPEAKER pro tempore, Mr. WALKER, announced that the yeas had it.

Mr. ARCHER demanded a recorded vote on passage of said bill, which demand was supported by one-fifth of a quorum, so a recorded vote was ordered.

The vote was taken by electronic device.

It was decided in the affirmative { Yeas ..... 381 Nays ..... 44

29.20 [Roll No. 150] AYES—381

Allard  
Andrews  
Archer  
Armey  
Baesler  
Baker (CA)  
Baker (LA)  
Ballenger  
Barr  
Barrett (NE)  
Bartlett  
Barton  
Bass  
Bateman  
Bereuter  
Billbray  
Bilirakis  
Bliley  
Blute  
Boehlert  
Boehner  
Bonilla  
Bono  
Brewster  
Brownback  
Bryant (TN)  
Bunn  
Bunning  
Burr  
Burton  
Buyer  
Callahan  
Calvert  
Camp  
Canady  
Castle  
Chabot  
Chambliss  
Chenoweth  
Christensen  
Chryslers  
Clinger  
Coble  
Coburn  
Collins (GA)  
Combest

Condit  
Cooley  
Cox  
Crane  
Creameans  
Cubin  
Cunningham  
Davis  
Deal  
DeLay  
Dickey  
Dooley  
Doolittle  
Dornan  
Dreier  
Duncan  
Dunn  
Edwards  
Ehrlich  
Emerson  
English  
Ensign  
Everett  
Ewing  
Fawell  
Fields (TX)  
Flanagan  
Foley  
Fowler  
Fox  
Franks (CT)  
Franks (NJ)  
Frelinghuysen  
Frisa  
Funderburk  
Ganske  
Gekas  
Geren  
Gilchrist  
Gillmor  
Gilman  
Graham  
Greenwood

Gundersen  
Gutknecht  
Hancock  
Hansen  
Harman  
Hastert  
Hastings (WA)  
Hayworth  
Hefley  
Heineman  
Herger  
Hilleary  
Hobson  
Hoekstra  
Hoke  
Horn  
Hostettler  
Houghton  
Hunter  
Hutchinson  
Hyde  
Inglis  
Istook  
Johnson (CT)  
Johnson, Sam  
Jones  
Kasich  
Kelly  
Kim  
King  
Kingston  
Klug  
Knollenberg  
Kolbe  
LaFalce  
LaHood  
Largent  
Latham  
LaTourette  
Laughlin  
Lazio  
Leach  
Lewis (CA)  
Lewis (KY)  
Lightfoot  
Linder

Ackerman  
Allard  
Andrews  
Archer  
Armey  
Bachus  
Baesler  
Baker (CA)  
Baker (LA)  
Baldacci  
Ballenger  
Barcia  
Barr  
Barrett (NE)  
Barrett (WI)  
Bartlett  
Barton  
Bass  
Bateman  
Beilenson  
Bentsen  
Bereuter  
Berman  
Bevill  
Billbray  
Bilirakis  
Bliley  
Blute  
Boehlert  
Boehner  
Bonilla  
Bonior  
Bono  
Boucher

Brewster  
Browder  
Brown (CA)  
Brown (OH)  
Brownback  
Bryant (TN)  
Bryant (TX)  
Bunn  
Bunning  
Burton  
Buyer  
Callahan  
Calvert  
Camp  
Canady  
Cardin  
Castle  
Chabot  
Chambliss  
Chapman  
Chenoweth  
Christensen  
Chryslers  
Clement  
Clinger  
Coble  
Coburn  
Coleman  
Collins (GA)  
Combest  
Condit  
Cooley  
Costello

Cox  
Cramer  
Crane  
Creameans  
Cubin  
Cunningham  
Danner  
Davis  
Deal  
DeFazio  
DeLauro  
DeLay  
Deutsch  
Diaz-Balart  
Dickey  
Dicks  
Dingell  
Doggett  
Dooley  
Doolittle  
Dornan  
Doyle  
Dreier  
Duncan  
Dunn  
Durbine  
Edwards  
Ehrlich  
Emerson  
English  
Ensign  
Eshoo  
Everett  
Ewing

NOES—44

Abercrombie  
Becerra  
Bishop  
Brown (FL)  
Clay

Clayton  
Clyburn  
Collins (IL)  
Collins (MI)  
Conyers

Coyne  
Dellums  
Dixon  
Engel  
Evans