

Mr. JEFFERSON, Mr. HEFNER, Mr. SHAYS, Mr. REED, Mr. PARKER, Mrs. SCHROEDER, Mr. NEY, Mr. LATOURETTE, Mr. DEFAZIO, Mr. MURTHA, Mr. HUTCHINSON, Mr. RANGEL, Mr. VENTO, Mr. BEREUTER, Mr. REGULA, Mr. WILLIAMS, Mrs. MEEK of Florida, Mr. HOKE, Mr. SKELTON, Mrs. WALDHOLTZ, Mr. YOUNG of Alaska, and Mr. DURBIN.

H. Res. 80: Mr. MYERS of Indiana.

¶28.40 DELETIONS OF SPONSORS FROM PUBLIC BILLS AND RESOLUTIONS

Under clause 4 of rule XXII, sponsors were deleted from public bills and resolutions as follows:

H.R. 10: Ms. EDDIE BERNICE JOHNSON of Texas and Mr. TEJEDA.

TUESDAY, FEBRUARY 21, 1995 (29)

¶29.1 DESIGNATION OF SPEAKER PRO TEMPORE

The House was called to order by the SPEAKER pro tempore, Mr. DOOLITTLE, at 12:30 p.m., who laid before the House the following communication:

WASHINGTON, DC.
February 21, 1995.

I hereby designate the Honorable JOHN T. DOOLITTLE to act as Speaker pro tempore on this day.

NEWT GINGRICH,
Speaker of the House of Representatives.

¶29.2 MESSAGE FROM THE SENATE

A message from the Senate by Mr. Hallen, one of its clerks, announced that the Senate had passed a bill of the following title, in which the concurrence of the House is requested:

S. 377. An Act to amend a provision of part A of title IX of the Elementary and Secondary Education Act of 1965, relating to Indian education, to provide a technical amendment, and for other purposes.

¶29.3 "MORNING HOUR" DEBATES

The SPEAKER pro tempore, Mr. DOOLITTLE, pursuant to the order of the House of Wednesday, January 4, 1995 and Thursday, February 16, 1995, recognized Members for "morning hour" debates.

¶29.4 RECESS—12:32 P.M.

The SPEAKER pro tempore, Mr. DOOLITTLE, pursuant to clause 12 of rule I, declared the House in recess until 2 o'clock p.m.

¶29.5 AFTER RECESS—2:00 P.M.

The SPEAKER called the House to order.

¶29.6 APPROVAL OF THE JOURNAL

The SPEAKER announced he had examined and approved the Journal of the proceedings of Thursday, February 16, 1995.

Pursuant to clause 1, rule I, the Journal was approved.

¶29.7 COMMUNICATIONS

Executive and other communications, pursuant to clause 2, rule XXIV, were referred as follows:

381. A communication from the President of the United States, transmitting his request to make available emergency appro-

priations totaling \$145 million in budget authority for the Department of Housing and Urban Development and the Department of Commerce, and to designate these amounts as emergency requirements pursuant to section 251(b)(2)(D)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985, as amended, pursuant to 31 U.S.C. 1107 (H. Doc. No. 104-38); to the Committee on Appropriations and ordered to be printed.

382. Acting Director, Defense Security Assistance Agency, transmitting notification concerning a collaborative counterterrorism research and development effort with the United Kingdom (Transmittal No. 02-95), pursuant to 22 U.S.C. 2767(f); to the Committee on International Relations.

383. Assistant Secretary for Human Resources and Administration, Department of Energy, transmitting a report of activities under the Freedom of Information Act for calendar year 1994, pursuant to 5 U.S.C. 552(e); to the Committee on Government Reform and Oversight.

384. Secretary, Department of Energy, transmitting the annual report under the Federal Managers' Financial Integrity Act for fiscal year 1994, pursuant to 31 U.S.C. 3512(c)(3); to the Committee on Government Reform and Oversight.

385. Secretary, Resolution Trust Corporation, transmitting a report of activities under the Freedom of Information Act for calendar year 1994, pursuant to 5 U.S.C. 552; to the Committee on Government Reform and Oversight.

386. Deputy Administrator, General Services Administration, transmitting an informational copy of the report of building project survey for Hilo, HI; to the Committee on Transportation and Infrastructure.

¶29.8 ORDER OF BUSINESS—GEORGE WASHINGTON'S BIRTHDAY OBSERVANCE

On motion of Mr. SCARBOROUGH, by unanimous consent,

Ordered, That it shall be in order for the Speaker to appoint two Members of the House, one upon the recommendation of the Minority Leader, to represent the House of Representatives at appropriate ceremonies for the observance of George Washington's Birthday to be held on Wednesday, February 22, 1995.

¶29.9 GEORGE WASHINGTON'S BIRTHDAY OBSERVANCE APPOINTMENTS

The SPEAKER pro tempore, Mrs. VUCANOVICH, pursuant to the foregoing order of the House, announced that the Speaker did appoint the following Members to represent the House of Representatives at appropriate ceremonies for the observance of George Washington's Birthday to be held on Wednesday, February 22, 1995: Messrs. HORN and RICHARDSON.

¶29.10 RECESS—2:21 P.M.

The SPEAKER pro tempore, Mrs. VUCANOVICH, pursuant to clause 12 of rule I, declared the House in recess until 5 o'clock p.m.

¶29.11 AFTER RECESS—5:00 P.M.

The SPEAKER pro tempore, Mr. HEFLEY, called the House to order.

¶29.12 PROVIDING FOR THE CONSIDERATION OF H.R. 831

Mr. QUILLEN, by direction of the Committee on Rules, called up the following resolution (H. Res. 88):

Resolved, That at any time after the adoption of this resolution the Speaker may, pursuant to clause 1(b) of rule XXIII, declare the House resolved into the Committee of the Whole House on the state of the Union for consideration of the bill (H.R. 831) to amend the Internal Revenue Code of 1986 to permanently extend the deduction for health insurance costs of self-employed individuals, to repeal the provision permitting nonrecognition of gain on sales and exchanges effectuating policies of the Federal Communications Commission, and for other purposes. The first reading of the bill shall be dispensed with. All points of order against consideration of the bill are waived. General debate shall be confined to the bill and the amendment made in order by this resolution and shall not exceed one hour equally divided and controlled by the chairman and ranking minority member of the Committee on Ways and Means. After general debate the bill shall be considered for amendment under the five-minute rule. The amendment recommended by the Committee on Ways and Means now printed in the bill shall be considered as adopted in the House and in the Committee of the Whole. The bill, as amended, shall be considered as read. No further amendment shall be in order except the amendment in the nature of a substitute printed in the report of the Committee on Rules accompanying this resolution, which may be offered only by Representative Gibbons of Florida or his designee, shall be considered as read, shall be debatable for one hour equally divided and controlled by the proponent and an opponent, and shall not be subject to amendment. All points of order against that amendment are waived. At the conclusion of consideration of the bill for amendment the Committee shall rise and report the bill to the House with such further amendment as may have been adopted. The previous question shall be considered as ordered on the bill and any amendment thereto to final passage without intervening motion except one motion to recommit with or without instructions.

When said resolution was considered.

After debate,

Mr. QUILLEN moved the previous question on the resolution to its adoption or rejection.

The question being put, viva voce,

Will the House now order the previous question?

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

Mr. VOLKMER objected to the vote on the ground that a quorum was not present and not voting.

A quorum not being present,

The roll was called under clause 4, rule XV, and the call was taken by electronic device.

When there appeared { Yeas 230
Nays 191

¶29.13 [Roll No. 146]
YEAS—230

Allard	Bilbray	Burton
Archer	Bilirakis	Buyer
Armey	Bliley	Callahan
Bachus	Blute	Calvert
Baker (CA)	Boehler	Camp
Baker (LA)	Boehner	Canady
Ballenger	Bonilla	Castle
Barr	Bono	Chabot
Barrett (NE)	Boucher	Chambliss
Bartlett	Brownback	Chenoweth
Barton	Bryant (TN)	Christensen
Bass	Bunn	Chrysler
Bateman	Bunning	Clinger
Bereuter	Burr	Coble

Coburn
Collins (GA)
Combust
Cox
Crane
Cremeans
Cubin
Cunningham
Davis
Deal
DeLay
Diaz-Balart
Dickey
Doolittle
Dornan
Dreier
Duncan
Dunn
Ehrlich
Emerson
English
Ensign
Everett
Ewing
Fawell
Fields (TX)
Flanagan
Foley
Forbes
Fowler
Fox
Franks (CT)
Franks (NJ)
Frelinghuysen
Frisa
Funderburk
Ganske
Gekas
Gilchrist
Gillmor
Gilman
Goodlatte
Goodling
Goss
Graham
Greenwood
Gunderson
Gutknecht
Hancock
Hansen
Hastert
Hastings (WA)
Hayes
Hayworth
Hefley
Heineman
Herger
Hilleary
Hobson
Hoekstra
Hoke
Horn
Hostettler

Houghton
Hunter
Hutchinson
Hyde
Inglis
Istook
Johnson (CT)
Johnson (SD)
Johnson, Sam
Jones
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
Martinez
Martini
McCollum
McCrery
McDade
McHugh
McInnis
McIntosh
McKeon
Metcalf
Meyers
Mica
Miller (FL)
Molinari
Moorhead
Moorhead
Morella
Myers
Myrick
Nethercutt
Neumann
Ney
Norwood
Nussle
Oxley
Packard
Paxon
Petri
Pombo
Porter
Portman

Pryce
Quillen
Quinn
Ramstad
Regula
Riggs
Roberts
Rogers
Rohrabacher
Ros-Lehtinen
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
Taylor (NC)
Thomas
Thornberry
Tiahrt
Torkildsen
Torrice
Upton
Vucanovich
Waldholtz
Walker
Walsh
Wamp
Watts (OK)
Weldon (FL)
Weldon (PA)
Weller
White
Whitfield
Wicker
Wolf
Young (AK)
Young (FL)
Zeliff
Zimmer

McDermott
McHale
McKinney
McNulty
Meehan
Menendez
Mfume
Miller (CA)
Mineta
Minge
Mink
Moakley
Mollohan
Montgomery
Moran
Murtha
Nadler
Neal
Oberstar
Obey
Olver
Ortiz
Orton
Owens
Pallone
Parker
Pastor
Payne (NJ)
Payne (VA)

Borski
Brown (FL)
Cooley
Crapo
de la Garza

Pelosi
Peterson (FL)
Peterson (MN)
Pickett
Pomeroy
Poshard
Rahall
Rangel
Reed
Reynolds
Richardson
Rivers
Roemer
Rose
Roybal-Allard
Sabo
Sanders
Sawyer
Schroeder
Schumer
Scott
Serrano
Sisisky
Skaggs
Skelton
Slaughter
Spratt
Stark
Stenholm

NOT VOTING—13

Dingell
Ehlers
Gallegly
Gonzalez
MEEK

Stokes
Studds
Stupak
Tanner
Tauzin
Taylor (MS)
Tejeda
Thompson
Thornton
Thurman
Torres
Towns
Traficant
Tucker
Velazquez
Vento
Visclosky
Volkmmer
Ward
Waters
Watt (NC)
Waxman
Wilson
Wise
Woolsey
Wyden
Wynn
Yates

Kelly
Kim
King
Kingston
Klecicka
Klug
Knollenberg
Kolbe
LaHood
Largent
Latham
LaTourette
Lazio
Leach
Lewis (CA)
Lewis (KY)
Lightfoot
Linder
Livingston
LoBiondo
Longley
Lucas
Manzullo
Martini
McCollum
McCrery
McDade
McHugh
McInnis
McIntosh
McKeon
Menendez
Metcalf
Meyers
Mica
Miller (FL)
Molinari
Montgomery
Moorhead

Morella
Myers
Myrick
Nethercutt
Neumann
Ney
Norwood
Nussle
Oxley
Packard
Parker
Pastor
Paxon
Petri
Pombo
Porter
Portman
Pryce
Quillen
Quinn
Ramstad
Regula
Riggs
Roberts
Rogers
Rohrabacher
Ros-Lehtinen
Roth
Roukema
Royce
Salmon
Sanford
Saxton
Scarborough
Schaefer
Schiff
Seastrand
Sensenbrenner
Shadegg

NAYS—188

Abercrombie
Ackerman
Andrews
Baesler
Baldacci
Barrett (WI)
Becerra
Beilenson
Bentsen
Berman
Bevill
Bishop
Bonior
Brewster
Browder
Brown (CA)
Brown (OH)
Bryant (TX)
Cardin
Chapman
Clay
Clayton
Clement
Clyburn
Coleman
Collins (IL)
Collins (MI)
Condit
Conyers
Costello
Coyle
Cramer
Danner
Deal
DeFazio
DeLauro
Deutsch
Dicks
Dixon
Doggett
Dooley
Doyle
Durbin
Edwards
Engel
Eshoo
Evans
Farr
Fattah
Fazio
Fields (LA)
Filner
Flake
Foglietta
Ford
Frank (MA)
Frost
Furse
Gedden
Gephardt
Geren
Gibbons
Gordon
Green
Gutierrez
Hall (OH)
Hall (TX)
Hamilton
Harman

Gejdenson
Gephardt
Geren
Gibbons
Gordon
Green
Hall (OH)
Hall (TX)
Hamilton
Harman
Hastings (FL)
Hayes
Hefley
Hefner
Hilliard
Hinche
Holden
Hoyer
Jackson-Lee
Jefferson
Johnson (SD)
Johnson, E. B.
Johnston
Kanjorski
Kaptur
Kennedy (MA)
Kennedy (RI)
Kennelly
Kildee
Klink
LaFalce
Lantos
Laughlin
Levin
Lewis (GA)
Lincoln
Lipinski
Lofgren
Lowe
Luther
Maloney
Manton
Markey
Martinez
Mascara
Engel
McCarthy
McDermott
McHale
McKinney
Fazio
Meehan
Mfume
Miller (CA)
Mineta
Minge
Mink
Moakley
Mollohan

Shaw
Shays
Shuster
Skeen
Smith (MI)
Smith (NJ)
Smith (TX)
Smith (WA)
Solomon
Souder
Stearns
Stockman
Stump
Tate
Taylor (NC)
Thomas
Thornberry
Tiahrt
Torkildsen
Quinn
Ramstad
Regula
Riggs
Roberts
Wamp
Watts (OK)
Weldon (FL)
Weldon (PA)
Weller
White
Whitfield
Wicker
Wolf
Young (AK)
Young (FL)
Zeliff
Zimmer

So the previous question on the resolution was ordered.

The question being put, viva voce, Will the House agree to said resolution?

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

Mr. LINDER demanded that the vote be taken by the yeas and nays, which demand was supported by one-fifth of the Members present, so the yeas and nays were ordered.

The vote was taken by electronic device.

It was decided in the affirmative { Yeas 229
Nays 188

¶29.14

[Roll No. 147]

YEAS—229

Allard
Archer
Army
Bachus
Baker (CA)
Baker (LA)
Ballenger
Barcia
Barr
Barrett (NE)
Bartlett
Barton
Bass
Bateman
Bereuter
Bilbray
Bilirakis
Bliley
Blute
Boehler
Boehner
Bonilla
Bono
Boucher
Brownback
Bryant (TN)
Bunn
Bunning
Burr
Burton
Buyer
Callahan
Calvert
Camp
Canady
Castle
Chabot
Chambliss

Chenoweth
Christensen
Chrysler
Clinger
Coble
Coburn
Collins (GA)
Collins (MI)
Combest
Cooley
Cox
Crane
Cremeans
Cubin
Cunningham
Davis
DeLay
Diaz-Balart
Hansen
Dickey
Doolittle
Dornan
Dreier
Duncan
Dunn
Ehrlich
Emerson
English
Ensign
Everett
Ewing
Fawell
Fields (TX)
Flanagan
Foley
Forbes
Fowler
Fox
Franks (CT)
Franks (NJ)

Frelinghuysen
Frisa
Funderburk
Ganske
Gekas
Gilchrist
Gillmor
Gilman
Goodlatte
Goss
Graham
Greenwood
Gunderson
Gutierrez
Gutknecht
Hancock
Hansen
Hastert
Hastings (WA)
Hayworth
Heineman
Herger
Hilleary
Hobson
Hoekstra
Hoke
Horn
Hostettler
Houghton
Hunter
Hutchinson
Hyde
Inglis
Istook
Johnson (CT)
Johnson, Sam
Jones
Kasich

Abercrombie
Ackerman
Andrews
Baesler
Baldacci
Barcia
Barrett (WI)
Becerra
Beilenson
Bentsen
Berman
Bevill
Bishop
Bonior
Brewster
Browder
Brown (CA)
Brown (OH)
Bryant (TX)
Cardin
Chapman
Clay
Clayton
Clement
Clyburn
Coleman
Collins (IL)
Collins (MI)
Condit
Conyers
Costello
Coyle
Cramer
Danner
DeFazio

NAYS—191

DeLauro
Dellums
Deutsch
Dicks
Dixon
Doggett
Dooley
Doyle
Durbin
Edwards
Engel
Eshoo
Evans
Farr
Fattah
Fazio
Fields (LA)
Filner
Flake
Foglietta
Ford
Frank (MA)
Frost
Furse
Gedden
Gephardt
Geren
Gibbons
Gordon
Green
Gutierrez
Hall (OH)
Hall (TX)
Hamilton
Harman

Hastings (FL)
Hefner
Hilliard
Hinche
Holden
Hoyer
Jackson-Lee
Jacobs
Jefferson
Johnson, E. B.
Johnston
Kanjorski
Kaptur
Kennedy (MA)
Kennedy (RI)
Kennelly
Kildee
Klecicka
Klink
LaFalce
Lantos
Laughlin
Levin
Lewis (GA)
Lincoln
Lipinski
Lofgren
Lowe
Luther
Maloney
Manton
Markey
Mascara
Matsui
McCarthy

Volkmer	Waxman	Wyden
Ward	Wilson	Wynn
Waters	Wise	Yates
Watt (NC)	Woolsey	

NOT VOTING—17

Borski	Gallegly	Radanovich
Brown (FL)	Gonzalez	Rush
Crapo	Goodling	Spence
de la Garza	Jacobs	Talent
Dingell	Meek	Williams
Ehlers	Pickett	

So the resolution was agreed to. A motion to reconsider the vote whereby said resolution was agreed to was, by unanimous consent, laid on the table.

129.15 COMMITTEES AND SUBCOMMITTEES TO SIT

On motion of Mr. GOSS, by unanimous consent, the following committees and their subcommittees were granted permission to sit during the 5-minute rule today: the Committee on Commerce, the Committee on Government Reform and Oversight, the Committee on Science, and the Committee on Transportation and Infrastructure.

129.16 SELF-EMPLOYED HEALTH PREMIUM DEDUCTION

The SPEAKER pro tempore, Mr. HEFLEY, pursuant to House Resolution 88 and rule XXIII, declared the House resolved into the Committee of the Whole House on the state of the Union for the consideration of the bill (H.R. 831) to amend the Internal Revenue Code of 1986 to permanently extend the deduction for the health insurance costs of self-employed individuals, to repeal the provision permitting nonrecognition of gain on sales and exchanges effectuating policies of the Federal Communications Commission, and for other purposes.

The SPEAKER pro tempore, Mr. HEFLEY, by unanimous consent, designated Mr. MCINNIS as Chairman of the Committee of the Whole; and after some time spent therein,

129.17 RECORDED VOTE

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. MCDERMOTT:

TITLE I—PROVISIONS RELATING TO HEALTH CARE

SEC. 101. RETROACTIVE RESTORATION OF DEDUCTION FOR HEALTH INSURANCE COSTS OF SELF-EMPLOYED INDIVIDUALS.

(a) IN GENERAL.—Paragraph (6) of section 162(l) of the Internal Revenue Code of 1986 (relating to special rules for health insurance costs of self-employed individuals) is amended by striking “December 31, 1993” and inserting “December 31, 1995”.

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

SEC. 102. PERMANENT DEDUCTION FOR HEALTH INSURANCE COSTS OF EMPLOYEES AND SELF-EMPLOYED INDIVIDUALS.

(a) IN GENERAL.—Part VII of subchapter B of chapter 1 of the Internal Revenue Code of 1986 (relating to additional itemized deductions) is amended by redesignating section 220 as section 221 and by inserting after section 219 the following new section:

“SEC. 220. HEALTH INSURANCE COSTS.

“(a) IN GENERAL.—In the case of an individual, there shall be allowed as a deduction an amount equal to 25 percent of the amount paid during the taxable year for insurance which constitutes medical care for the taxpayer, his spouse, and dependents.

“(b) LIMITATION BASED ON EARNED INCOME.—No deduction shall be allowed under subsection (a) to the extent that the amount of such deduction exceeds the sum of—

“(1) the taxpayer’s wages, salaries, tips, and other employee compensation includable in gross income, plus

“(2) the taxpayer’s earned income (as defined in section 401(c)(2)).

“(c) OTHER COVERAGE.—Subsection (a) shall not apply to any taxpayer for any calendar month for which the taxpayer is eligible to participate in any subsidized health plan maintained by any employer of the taxpayer or of the spouse of the taxpayer.

“(d) PHASE IN OF DEDUCTION FOR EMPLOYEES.—In the case of taxable years beginning before January 1, 2000, to the extent that the amount paid for insurance referred to in subsection (a) is allocable to coverage for a month for which the individual has no earned income (as defined in section 401(c)(2)), subsection (a) shall be applied with respect to such amount by substituting the percentage determined in accordance with the following table for ‘25 percent’.

“In the case of taxable years beginning in calendar year:	The percentage is:
1996	15 percent
1997	15 percent
1998	20 percent
1999	20 percent.

“(e) SPECIAL RULES.—

“(1) COORDINATION WITH MEDICAL DEDUCTION, ETC.—Any amount paid by a taxpayer for insurance to which subsection (a) applies shall not be taken into account in computing the amount allowable to the taxpayer as a deduction under section 213(a).

“(2) TREATMENT OF CERTAIN S CORPORATION SHAREHOLDERS.—This section shall apply in the case of any individual treated as a partner under section 1372(a), except that—

“(A) for purposes of this section, such individual’s wages (as defined in section 3121) from the S corporation shall be treated as such individual’s earned income (within the meaning of section 401(c)(1)), and

“(B) there shall be such adjustments in the application of this section as the Secretary may by regulations prescribe.

“(3) DEDUCTION NOT ALLOWED FOR SELF-EMPLOYMENT TAX PURPOSES.—The deduction allowable by reason of this section shall not be taken into account in determining an individual’s net earnings from self-employment (within the meaning of section 1402(a)) for purposes of chapter 2.”

(b) CONFORMING AMENDMENTS.—

(1) Subsection (l) of section 162 of such Code is hereby repealed.

(2) Subsection (a) of section 62 of such Code is amended by inserting after paragraph (15) the following new item:

“(16) HEALTH INSURANCE COSTS OF SELF-EMPLOYED INDIVIDUALS.—The deduction allowed by section 220 but only to the extent that the amount of the deduction does not exceed the taxpayer’s earned income (as defined in section 401(c)(2)) for the taxable year.”

(3) The table of sections for part VII of subchapter B of chapter 1 of such Code is amended by striking the last item and inserting the following new items:

“Sec. 220. Health insurance costs.

“Sec. 221. Cross reference.”

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

TITLE II—MODIFICATION OF RULES FOR NONRECOGNITION OF GAIN UNDER F.C.C. TAX CERTIFICATE PROGRAM AND FOR INVOLUNTARY CONVERSIONS

SEC. 201. LIMITATIONS ON NONRECOGNITION OF GAIN UNDER F.C.C. TAX CERTIFICATE PROGRAM.

(a) IN GENERAL.—Section 1071 of the Internal Revenue Code of 1986 (relating to gain from sale or exchange to effectuate policies of F.C.C.) is amended by redesignating subsection (b) as subsection (c) and by inserting after subsection (a) the following new subsection:

“(b) LIMITATIONS.—

“(1) IN GENERAL.—Subsection (a) shall apply only if the sale or exchange is a qualified telecommunications transaction.

“(2) LIMITATION ON AMOUNT OF NONRECOGNITION.—The amount of gain which is not recognized under subsection (a) with respect to a qualified telecommunications transaction (or a series of related transactions) shall not exceed \$50,000,000.

“(3) QUALIFIED TELECOMMUNICATIONS TRANSACTION.—For purposes of this subsection, the term ‘qualified telecommunications transaction’ means any sale or exchange of property if—

“(A) the Commission certifies that the sale or exchange is in furtherance of the Commission’s Minority Ownership Policy, and

“(B)(i) such property is owned by an eligible person at all times during the 3-year period beginning on the date of such sale or exchange, or

“(ii) if the property sold or exchanged was acquired by the taxpayer by reason of a qualified contribution to the capital of an eligible corporation or an eligible partnership, such corporation or partnership was an eligible person at all times during the 3-year period beginning on the date of such contribution.

“(4) ELIGIBLE PERSON.—For purposes of this subsection—

“(A) IN GENERAL.—The term ‘eligible person’ means—

- “(i) any eligible individual,
- “(ii) any eligible corporation, and
- “(iii) any eligible partnership.

“(B) ELIGIBLE INDIVIDUAL.—The term ‘eligible individual’ means any individual if an FCC tax certificate could have been issued under the Commission’s Minority Ownership Policy for any sale or exchange of property to such individual.

“(C) ELIGIBLE CORPORATION.—The term ‘eligible corporation’ means any corporation in which eligible individuals directly or indirectly own—

- “(i) stock possessing more than 50 percent of the total voting power of the stock of such corporation, and
- “(ii) stock having a value equal to more than 20 percent of the total value of the stock of such corporation.

“(D) ELIGIBLE PARTNERSHIP.—The term ‘eligible partnership’ means any partnership in which eligible individuals directly or indirectly—

- “(i) have actual control of the partnership, and
- “(ii) own partnership interests having a value equal to more than 20 percent of the total value of the partnership interests of such partnership.

“(5) TREATMENT OF BUY-SELL ARRANGEMENTS, ETC.—For purposes of paragraphs (3) and (4)—

“(A) IN GENERAL.—Property held by an eligible person shall be treated as held by an ineligible person if—

- “(i) an ineligible person has an option or other right to acquire such property, or
- “(ii) the eligible person has an option or other right to require an ineligible person to acquire such property.

“(B) TREATMENT OF WARRANTS, ETC.—If an ineligible person holds a warrant, convertible security, or similar instrument issued by any entity, such person shall be treated as holding the interest in the entity which such person could have acquired on the exercise of his rights under the instrument.

“(C) INELIGIBLE PERSON.—For purposes of this paragraph, the term ‘ineligible person’ means any person who is not an eligible person.

“(6) OTHER DEFINITIONS.—For purposes of this subsection—

“(A) FCC TAX CERTIFICATE.—The term ‘FCC tax certificate’ means any certificate of the Commission for the effectuation of this section for purposes of carrying out the Commission’s Minority Ownership Policy.

“(B) MINORITY OWNERSHIP POLICY.—The term ‘Minority Ownership Policy’ means the Commission’s policy, as in effect on January 16, 1995, to encourage ownership of telecommunications facilities and licenses by women and members of minority groups.

“(C) QUALIFIED CONTRIBUTION TO CAPITAL.—The term ‘qualified contribution to capital’ means any contribution to the capital of an eligible corporation or an eligible partnership pursuant to the contribution to capital provisions of the Commission’s Minority Ownership Policy.

“(D) COMMISSION.—The term ‘Commission’ means the Federal Communications Commission.

“(7) EXTENSION OF STATUTE OF LIMITATION.—

“(A) DEFICIENCIES.—The statutory period for the assessment of any deficiency attributable to any failure to meet the requirements of paragraph (3)(B) shall not expire before the close of the 3-year period beginning on the date that the taxpayer certifies to the Secretary that such requirements have been met, and such deficiency may be assessed before the expiration of such 3-year period notwithstanding the provisions of any law or rule of law which would otherwise prevent such assessment.

“(B) OVERPAYMENTS.—A refund or credit of any overpayment of tax attributable to any failure to meet the requirements of paragraph (3)(B) may be allowed or made (notwithstanding the operation of any law or rule of law (including res judicata)) if claim therefor is filed before the close of the 3-year period referred to in subparagraph (A).

“(8) REGULATIONS.—The Secretary shall prescribe such regulations as may be appropriate to carry out the purposes of this subsection, including regulations aggregating transactions for purposes of paragraph (2).”

(b) 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’ has the meaning given to such term by section 1071(b) of the Internal Revenue Code of 1986, as amended by this section.

SEC. 202. 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.

TITLE III—REVENUE INCREASES

Subtitle A—Denial of Earned Income Credit for Individuals Having More Than \$2,500 of Investment Income

SEC. 301. DENIAL OF EARNED INCOME CREDIT FOR INDIVIDUALS HAVING MORE THAN \$2,500 OF INVESTMENT INCOME.

(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) DENIAL OF CREDIT FOR INDIVIDUALS HAVING MORE THAN \$2,500 OF INVESTMENT INCOME.—

“(1) IN GENERAL.—No credit shall be allowed under subsection (a) for the taxable year if the aggregate amount of disqualified income of the taxpayer for such taxable year exceeds \$2,500.

“(2) DISQUALIFIED INCOME.—For purposes of paragraph (1), the term ‘disqualified income’ means—

“(A) interest, dividends, rents, and royalties to the extent includible in gross income for the taxable year, and

“(B) interest which is received or accrued during the taxable year and which is exempt from tax.”

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

Subtitle B—Provisions Relating to International Taxation

SEC. 311. REVISION OF TAX RULES ON EXPATRIATION.

(a) IN GENERAL.—Subpart A of part II of subchapter N of chapter 1 of the Internal Revenue Code of 1986 is amended by inserting after section 877 the following new section:

“SEC. 877A. TAX RESPONSIBILITIES OF EXPATRIATION.

“(a) GENERAL RULES.—For purposes of this subtitle—

“(1) CITIZENS.—If any United States citizen relinquishes his citizenship during a taxable year, all property held by such citizen at the time immediately before such relinquishment shall be treated as sold at such time for its fair market value and any gain or loss shall be taken into account for such taxable year.

“(2) CERTAIN RESIDENTS.—If any long-term resident of the United States ceases to be subject to tax as a resident of the United

States for any portion of any taxable year, all property held by such resident at the time of such cessation shall be treated as sold at such time for its fair market value and any gain or loss shall be taken into account for the taxable year which includes the date of such cessation.

“(b) EXCLUSION FOR CERTAIN GAIN.—The amount which would (but for this subsection) be includible in the gross income of any taxpayer by reason of subsection (a) shall be reduced (but not below zero) by \$600,000.

“(c) PROPERTY TREATED AS HELD.—For purposes of this section, except as otherwise provided by the Secretary, an individual shall be treated as holding—

“(1) all property which would be includible in his gross estate under chapter 11 were such individual to die at the time the property is treated as sold,

“(2) any other interest in a trust which the individual is treated as holding under the rules of section 679(e) (determined by treating such section as applying to foreign and domestic trusts), and

“(3) any other interest in property specified by the Secretary as necessary or appropriate to carry out the purposes of this section.

“(d) EXCEPTIONS.—The following property shall not be treated as sold for purposes of this section:

“(1) UNITED STATES REAL PROPERTY INTERESTS.—Any United States real property interest (as defined in section 897(c)(1)), other than stock of a United States real property holding corporation which does not, on the date the individual relinquishes his citizenship or ceases to be subject to tax as a resident, meet the requirements of section 897(c)(2).

“(2) INTEREST IN CERTAIN RETIREMENT PLANS.—

“(A) IN GENERAL.—Any interest in a qualified retirement plan (as defined in section 4974(d)), other than any interest attributable to contributions which are in excess of any limitation or which violate any condition for tax-favored treatment.

“(B) FOREIGN PENSION PLANS.—

“(i) IN GENERAL.—Under regulations prescribed by the Secretary, interests in foreign pension plans or similar retirement arrangements or programs.

“(ii) LIMITATION.—The value of property which is treated as not sold by reason of this subparagraph shall not exceed \$500,000.

“(e) DEFINITIONS.—For purposes of this section—

“(1) RELINQUISHMENT OF CITIZENSHIP.—A citizen shall be treated as relinquishing his United States citizenship on the date the United States Department of State issues to the individual a certificate of loss of nationality or on the date a court of the United States cancels a naturalized citizen’s certificate of naturalization.

“(2) LONG-TERM RESIDENT.—

“(A) IN GENERAL.—The term ‘long-term resident’ means any individual (other than a citizen of the United States) who is a lawful permanent resident of the United States and, as a result of such status, has been subject to tax as a resident in at least 10 taxable years during the period of 15 taxable years ending with the taxable year during which the sale under subsection (a) is treated as occurring.

“(B) SPECIAL RULE.—For purposes of subparagraph (A), there shall not be taken into account—

“(i) any taxable year during which any prior sale is treated under subsection (a) as occurring, or

“(ii) any taxable year prior to the taxable year referred to in clause (i).

“(f) TERMINATION OF DEFERRALS, ETC.—On the date any property held by an individual is treated as sold under subsection (a)—

“(1) any period deferring recognition of income or gain shall terminate, and

“(2) any extension of time for payment of tax shall cease to apply and the unpaid portion of such tax shall be due and payable.

“(g) ELECTION BY EXPATRIATING RESIDENTS.—Solely for purposes of determining gain under subsection (a)—

“(1) IN GENERAL.—At the election of a resident not a citizen of the United States, property—

“(A) which was held by such resident on the date the individual first became a resident of the United States during the period of long-term residency to which the treatment under subsection (a) relates, and

“(B) which is treated as sold under subsection (a), shall be treated as having a basis on such date of not less than the fair market value of such property on such date.

“(2) ELECTION.—Such an election shall apply to all property described in paragraph (1), and, once made, shall be irrevocable.

“(h) DEFERRAL OF TAX ON CLOSELY HELD BUSINESS INTERESTS.—The District Director may enter into an agreement with any individual which permits such individual to defer payment for not more than 5 years of any tax imposed by subsection (a) by reason of holding any interest in a closely held business (as defined in section 6166(b)) other than a United States real property interest described in subsection (d)(1).

“(i) REGULATIONS.—The Secretary shall prescribe such regulations as may be necessary or appropriate to carry out the purposes of this section.

“(j) CROSS REFERENCE.—

“For termination of United States citizenship for tax purposes, see section 7701(a)(47).”

(b) DEFINITION OF TERMINATION OF UNITED STATES CITIZENSHIP.—Section 7701(a) of such Code is amended by adding at the end the following new paragraph:

“(47) TERMINATION OF UNITED STATES CITIZENSHIP.—An individual shall not cease to be treated as a United States citizen before the date on which the individual’s citizenship is treated as relinquished under section 877A(e)(1).”

(c) CONFORMING AMENDMENTS.—

(1) Section 877 of such Code is amended by adding at the end the following new subsection:

“(f) TERMINATION.—This section shall not apply to any individual who is subject to the provisions of section 877A.”

(2) Paragraph (10) of section 7701(b) of such Code is amended by adding at the end the following new sentence: “This paragraph shall not apply to any individual who is subject to the provisions of section 877A.”

(d) CLERICAL AMENDMENT.—The table of sections for subpart A of part II of subchapter N of chapter 1 of such Code is amended by inserting after the item relating to section 877 the following new item:

“Sec. 877A. Tax responsibilities of expatriation.”

(e) EFFECTIVE DATE.—The amendments made by this section shall apply to—

(1) United States citizens who relinquish (within the meaning of section 877A(e)(1) of the Internal Revenue Code of 1986, as added by this section) United States citizenship on or after February 6, 1995, and

(2) long-term residents (as defined in such section) who cease to be subject to tax as residents of the United States on or after such date.

SEC. 312. IMPROVED INFORMATION REPORTING ON FOREIGN TRUSTS.

(a) IN GENERAL.—Section 6048 of the Internal Revenue Code of 1986 (relating to returns as to certain foreign trusts) is amended to read as follows:

“SEC. 6048. INFORMATION WITH RESPECT TO CERTAIN FOREIGN TRUSTS.

“(a) NOTICE OF CERTAIN EVENTS.—

“(1) GENERAL RULE.—On or before the 90th day (or such later day as the Secretary may prescribe) after any reportable event, the responsible party shall—

“(A) notify each trustee of the trust of the requirements of subsection (b), and

“(B) provide written notice of such event to the Secretary in accordance with paragraph (2).

“(2) CONTENTS OF NOTICE.—The notice required by paragraph (1)(B) shall contain such information as the Secretary may prescribe, including—

“(A) the amount of money or other property (if any) transferred to the trust in connection with the reportable event,

“(B) the identity of the trust and of each trustee and beneficiary (or class of beneficiaries) of the trust, and

“(C) a statement that each trustee of the trust has been informed of the requirements of subsection (b).

“(3) REPORTABLE EVENT.—For purposes of this subsection, the term ‘reportable event’ means—

“(A) the creation of any foreign trust by a United States person,

“(B) the transfer of any money or property to a foreign trust by a United States person, including a transfer by reason of death,

“(C) a domestic trust becoming a foreign trust,

“(D) the death of a citizen or resident of the United States who is a grantor of a foreign trust, and

“(E) the residency starting date (within the meaning of section 7701(b)(2)(A)) of a grantor of a foreign trust subject to tax under section 679(a)(3).

Subparagraphs (A) and (B) shall not apply with respect to a trust described in section 404(a)(4) or 404A.

“(4) RESPONSIBLE PARTY.—For purposes of this subsection, the term ‘responsible party’ means—

“(A) the grantor in the case of a reportable event described in subparagraph (A) or (E) of paragraph (3),

“(B) the transferor in the case of a reportable event described in paragraph (3)(B) other than a transfer by reason of death,

“(C) the trustee of the domestic trust in the case of a reportable event described in paragraph (3)(C), and

“(D) the executor of the decedent’s estate in the case of a transfer by reason of death.

“(b) TRUST REPORTING REQUIREMENTS.—If a foreign trust, at any time during a taxable year of such trust—

“(1) has a grantor who is a United States person and—

“(A) such grantor is treated as the owner of any portion of such trust under the rules of subpart E of part I of subchapter J of chapter 1, or

“(B) any portion of such trust would be included in the gross estate of such grantor if the grantor were to die at such time, or

“(2) directly or indirectly distributes, credits, or allocates money or property to any United States person (whether or not the trust has a grantor described in paragraph (1)),

then such trust shall meet the requirements of subsection (c) (relating to trust information and agent) and subsection (d) (relating to annual return).

“(c) CONTENTS OF SECTION 6048 STATEMENT.—

“(1) IN GENERAL.—The requirements of this subsection are met if the trust files with the Secretary a statement which contains such information as the Secretary may prescribe and which—

“(A) identifies a United States person who is the trust’s limited agent to provide the

Secretary with such information that reasonably should be available to the trust for purposes of applying sections 7602, 7603, and 7604 with respect to any request by the Secretary to examine trust records or produce testimony related to any transaction by the trust or with respect to any summons by the Secretary for such records or testimony, and

“(B) contains an agreement to comply with the requirements of subsection (d).

“(2) SPECIAL RULE.—A foreign trust which appoints an agent described in paragraph (1)(A) shall not be considered to have an office or a permanent establishment in the United States solely because of the activities of such agent pursuant to this section. For purposes of this section, the appearance of persons or production of records by reason of the creation of the agency shall not subject such persons or records to legal process for any purpose other than determining the correct treatment under this title of the activities and operations of the trust.

“(d) ANNUAL RETURNS AND STATEMENTS.—The requirements of this subsection are met if—

“(1) the trust makes a return for the taxable year which sets forth a full and complete accounting of all trust activities and operations for the taxable year, and contains such other information as the Secretary may prescribe; and

“(2) the trust furnishes such information as the Secretary may prescribe to each United States person—

“(A) who is treated as the owner of any portion of such trust under the rules of subpart E of part I of subchapter J of chapter 1,

“(B) to whom any item with respect to the taxable year is credited or allocated, or

“(C) who receives a distribution from such trust with respect to the taxable year.

“(e) TIME AND MANNER OF FILING INFORMATION.—Any notice, statement, or return required under this section shall be made at such time and in such manner as the Secretary shall prescribe.

“(f) MODIFICATION OF RETURN REQUIREMENTS.—Secretary is authorized to suspend or modify any requirement of this section if the Secretary determines that the United States has no significant tax interest in obtaining the required information.”

(b) PENALTIES.—Section 6677 of such Code (relating to failure to file information returns with respect to certain foreign trusts) is amended to read as follows:

“SEC. 6677. FAILURE TO FILE INFORMATION WITH RESPECT TO CERTAIN FOREIGN TRUSTS.

“(a) FAILURE TO REPORT CERTAIN EVENTS.—

“(1) IN GENERAL.—In the case of a reportable event described in any subparagraph of section 6048(a)(3) for which a responsible party does not file a written notice meeting the requirements of section 6048(a)(2) within the time specified in section 6048(a)(1), the responsible party shall pay a penalty of \$10,000. If any failure described in the preceding sentence continues for more than 90 days after the day on which the Secretary mails notice of such failure to the responsible party, such party shall pay a penalty (in addition to the \$10,000 amount) of \$10,000 for each 30-day period (or fraction thereof) during which such failure continues after the expiration of such 90-day period.

“(2) 35-PERCENT PENALTY.—In the case of a reportable event described in subparagraph (A), (B), or (C) of section 6048(a)(3) (other than a transfer by reason of death), the aggregate amount of the penalties under paragraph (1) shall not be less than an amount equal to 35 percent of the gross value of the property involved in such event (determined as of the date of the event).

“(3) RESPONSIBLE PARTY.—For purposes of this subsection, the term ‘responsible party’

has the meaning given to such term by section 6048(a)(4).

“(b) FAILURE TO MAKE CERTAIN STATEMENTS AND RETURNS.—

“(1) IN GENERAL.—In the case of any failure to meet the requirements of section 6048(b), the appropriate tax treatment of any trust transactions or operations shall be determined by the Secretary in the Secretary's sole discretion from the Secretary's own knowledge or from such information as the Secretary may obtain through testimony or otherwise.

“(2) MONETARY PENALTY.—In the case of any failure to meet the requirements of section 6048(b) with respect to a trust described in such section by reason of paragraph (1) thereof, the grantor described in such paragraph (1) shall pay a penalty of \$10,000 for each taxable year with respect to which the foreign trust fails to meet such requirements. If any failure described in the preceding sentence continues for more than 90 days after the day on which the Secretary mails notice of such failure to such grantor, such grantor shall pay a penalty (in addition to any other penalty) of \$10,000 for each 30-day period (or fraction thereof) during which such failure continues after the expiration of such 90-day period.

“(c) REASONABLE CAUSE EXCEPTION.—No penalty shall be imposed by this section on any failure which is shown to be due to reasonable cause and not due to willful neglect. The fact that a foreign jurisdiction would impose a civil or criminal penalty on the taxpayer (or any other person) for disclosing the requested documentation is not reasonable cause.

“(d) DEFICIENCY PROCEDURES NOT TO APPLY.—Subchapter B of chapter 63 (relating to deficiency procedures for income, estate, gift, and certain excise taxes) shall not apply in respect of the assessment or collection of any penalty imposed by this section.”

(c) CLERICAL AMENDMENTS.—

(1) The table of sections for subpart B of part III of subchapter A of chapter 61 of such Code is amended by striking the item relating to section 6048 and inserting the following new item:

“Sec. 6048. Information with respect to certain foreign trusts.”

(2) The table of sections for part I of subchapter B of chapter 68 of such Code is amended by striking the item relating to section 6677 and inserting the following new item:

“Sec. 6677. Failure to file information with respect to certain foreign trusts.”

(d) EFFECTIVE DATES.—

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

(A) to reportable events occurring on or after February 6, 1995, and

(B) to the extent such amendments require reporting for any taxable year under section 6048(b) of the Internal Revenue Code of 1986 (as added by this section), to taxable years beginning after the date of the enactment of this Act.

(2) NOTICES.—For purposes of section 6048(a) of such Code, the 90th day referred to therein shall in no event be treated as being earlier than the 90th day after the date of the enactment of this Act.

SEC. 313. MODIFICATION OF RULES RELATING TO FOREIGN TRUSTS HAVING ONE OR MORE UNITED STATES BENEFICIARIES.

(a) IN GENERAL.—Section 679 of the Internal Revenue Code of 1986 (relating to foreign trusts having one or more United States beneficiaries) is amended to read as follows:

“SEC. 679. FOREIGN TRUSTS HAVING ONE OR MORE UNITED STATES BENEFICIARIES.

“(a) TRANSFEROR TREATED AS OWNER.—

“(1) IN GENERAL.—A United States person who directly or indirectly transfers property to a foreign trust (other than a trust described in section 404(a)(4) or section 404A) shall be treated as the owner for his taxable year of the portion of such trust attributable to such property if for such year there is a United States beneficiary of such trust.

“(2) EXCEPTION.—

“(A) IN GENERAL.—Paragraph (1) shall not apply to any sale or exchange of property to a trust if—

“(i) the trust pays fair market value for such property, and

“(ii) all of the gain to the transferor is recognized at the time of transfer.

“(B) CERTAIN OBLIGATIONS NOT TAKEN INTO ACCOUNT.—For purposes of subparagraph (A), in determining whether the transferor received fair market value, there shall not be taken into account—

“(i) any obligation of—

“(I) the trust,

“(II) any grantor or beneficiary of the trust, or

“(III) any person who is related (within the meaning of section 643(i)(3)) to any grantor or beneficiary of the trust, and

“(ii) except as provided in regulations, any obligation which is guaranteed by a person described in clause (i).

“(C) TREATMENT OF DEEMED SALE ELECTION UNDER SECTION 1057.—For purposes of subparagraph (A), a transfer with respect to which an election under section 1057 is made shall not be treated as a sale or exchange.

“(3) SPECIAL RULES APPLICABLE TO FOREIGN GRANTOR WHO LATER BECOMES A UNITED STATES PERSON.—A nonresident alien individual who becomes a United States resident within 5 years after directly or indirectly transferring property to a foreign trust shall be treated for purposes of this section and section 6048 as having transferred such property, and any undistributed income (including all realized and unrealized gains) attributable thereto, to the foreign trust immediately after becoming a United States resident. For this purpose, a nonresident alien shall be treated as becoming a resident of the United States on the residency starting date (within the meaning of section 7701(b)(2)(A)).

“(b) BENEFICIARIES TREATED AS TRANSFERORS IN CERTAIN CASES.—For purposes of this section and section 6048, if—

“(1) a citizen or resident of the United States who is treated as the owner of any portion of a trust under subsection (a) dies,

“(2) property is transferred to a foreign trust by reason of the death of a citizen or resident of the United States, or

“(3) a domestic trust to which any United States person made a transfer becomes a foreign trust,

then, except as otherwise provided in regulations, the trust beneficiaries shall be treated as having transferred to such trust (as of the date of the applicable event under paragraph (1), (2), or (3)) their respective interests (as determined under subsection (e)) in the property involved.

“(c) TRUSTS ACQUIRING UNITED STATES BENEFICIARIES.—If—

“(1) subsection (a) applies to a trust for the transferor's taxable year, and

“(2) subsection (a) would have applied to the trust for the transferor's immediately preceding taxable year but for the fact that for such preceding taxable year there was no United States beneficiary for any portion of the trust,

then, for purposes of this subtitle, the transferor shall be treated as having received as

an accumulation distribution taxable under subpart D an amount equal to the undistributed net income (as determined under section 665(a) as of the close of such immediately preceding taxable year) attributable to the portion of the trust referred to in subsection (a).

“(d) TRUSTS TREATED AS HAVING A UNITED STATES BENEFICIARY.—

“(1) IN GENERAL.—For purposes of this section, a trust shall be treated as having a United States beneficiary for the taxable year unless—

“(A) under the terms of the trust, no part of the income or corpus of the trust may be paid or accumulated during the taxable year to or for the benefit of a United States person, and

“(B) if the trust were terminated at any time during the taxable year, no part of the income or corpus of such trust could be paid to or for the benefit of a United States person.

To the extent provided by the Secretary, for purposes of this subsection, the term ‘United States person’ includes any person who was a United States person at any time during the existence of the trust.

“(2) ATTRIBUTION OF OWNERSHIP.—For purposes of paragraph (1), an amount shall be treated as paid or accumulated to or for the benefit of a United States person if such amount is paid to or accumulated for a foreign corporation, foreign partnership, or foreign trust or estate, and—

“(A) in the case of a foreign corporation, more than 50 percent of the total combined voting power of all classes of stock of such corporation entitled to vote is owned (within the meaning of section 958(a)) or is considered to be owned (within the meaning of section 958(b)) by United States shareholders (as defined in section 951(b)),

“(B) in the case of a foreign partnership, a United States person is a partner of such partnership, or

“(C) in the case of a foreign trust or estate, such trust or estate has a United States beneficiary (within the meaning of paragraph (1)).

“(e) DETERMINATION OF BENEFICIARIES' INTERESTS IN TRUST.—

“(1) GENERAL RULE.—For purposes of this section, a beneficiary's interest in a foreign trust shall be based upon all relevant facts and circumstances, including the terms of the trust instrument and any letter of wishes or similar document, historical patterns of trust distributions, and the existence of and functions performed by a trust protector or any similar advisor.

“(2) SPECIAL RULE.—In the case of beneficiaries whose interests in a trust cannot be determined under paragraph (1)—

“(A) the beneficiary having the closest degree of kinship to the grantor shall be treated as holding the remaining interests in the trust not determined under paragraph (1) to be held by any other beneficiary, and

“(B) if 2 or more beneficiaries have the same degree of kinship to the grantor, such remaining interests shall be treated as held equally by such beneficiaries.

“(3) CONSTRUCTIVE OWNERSHIP.—If a beneficiary of a foreign trust is a corporation, partnership, trust, or estate, the shareholders, partners, or beneficiaries shall be deemed to be the trust beneficiaries for purposes of this section.

“(4) TAXPAYER RETURN POSITION.—A taxpayer shall clearly indicate on its income tax return—

“(A) the methodology used to determine that taxpayer's trust interest under this section, and

“(B) if the taxpayer knows (or has reason to know) that any other beneficiary of such trust is using a different methodology to de-

termine such beneficiary's trust interest under this section.

"(f) REGULATIONS.—The Secretary shall prescribe such regulations as may be necessary or appropriate to carry out the purposes of this section."

(b) EFFECTIVE DATE.—

(1) IN GENERAL.—Except as otherwise provided in this subsection, the amendments made by this section shall apply to taxable years ending on or after February 6, 1995.

(2) SECTION 679(a).—Paragraphs (2) and (3) of section 679(a) of the Internal Revenue Code of 1986 (as added by this section) shall apply to—

(A) any trust created on or after February 6, 1995, and

(B) the portion of any trust created before such date which is attributable to actual transfers of property to the trust on or after such date.

(3) SECTION 679(b).—

(A) IN GENERAL.—Paragraphs (1) and (2) of section 679(b) of such Code (as so added) shall apply to—

(i) any trust created on or after the date of the enactment of this Act, and

(ii) the portion of any trust created before such date which is attributable to actual transfers of property to the trust on or after such date.

(B) SECTION 679(b)(3).—Section 679(b)(3) of such Code (as so added) shall take effect on February 6, 1995, without regard to when the property was transferred to the trust.

SEC. 314. FOREIGN PERSONS NOT TO BE TREATED AS OWNERS UNDER GRANTOR TRUST RULES.

(a) IN GENERAL.—So much of section 672(f) of the Internal Revenue Code of 1986 (relating to special rule where grantor is foreign person) as precedes paragraph (2) is amended to read as follows:

"(f) SUBPART NOT TO RESULT IN FOREIGN OWNERSHIP.—

"(1) IN GENERAL.—Notwithstanding any other provision of this subpart, this subpart shall apply only to the extent such application results in an amount being included (directly or through 1 or more entities) in the gross income of a citizen or resident of the United States or a domestic corporation. The preceding sentence shall not apply to any portion of an investment trust if such trust is treated as a trust for purposes of this title and the grantor of such portion is the sole beneficiary of such portion."

(b) CREDIT FOR CERTAIN TAXES.—Paragraph (2) of section 665(d) of such Code is amended by adding at the end the following new sentence: "Under rules or regulations prescribed by the Secretary, in the case of any foreign trust of which the settlor or another person would be treated as owner of any portion of the trust under subpart E but for section 672(f), the term 'taxes imposed on the trust' includes the allocable amount of any income, war profits, and excess profits taxes imposed by any foreign country or possession of the United States on the settlor or such other person in respect of trust income."

(c) DISTRIBUTIONS BY CERTAIN FOREIGN TRUSTS THROUGH NOMINEES.—

(1) Section 643 of such Code is amended by adding at the end the following new subsection:

"(h) DISTRIBUTIONS BY CERTAIN FOREIGN TRUSTS THROUGH NOMINEES.—For purposes of this part, any amount paid to a United States person which is derived directly or indirectly from a foreign trust of which the payor is not the grantor shall be deemed in the year of payment to have been directly paid by the foreign trust to such United States person."

(2) Section 665 of such Code is amended by striking subsection (c).

(d) EFFECTIVE DATE.—The amendments made by this section shall take effect on the date of the enactment of this Act.

(e) TRANSITIONAL RULE.—If—

(1) by reason of the amendments made by this section, any person other than a United States person ceases to be treated as the owner of a portion of a domestic trust, and

(2) before January 1, 1996, such trust becomes a foreign trust, or the assets of such trust are transferred to a foreign trust, no tax shall be imposed by section 1491 of the Internal Revenue Code of 1986 by reason of such trust becoming a foreign trust or the assets of such trust being transferred to a foreign trust.

SEC. 315. GRATUITOUS TRANSFERS BY PARTNERSHIPS AND FOREIGN CORPORATIONS.

(a) IN GENERAL.—Subchapter C of chapter 80 of the Internal Revenue Code of 1986 (relating to provisions affecting more than one subtitle) is amended by adding at the end the following new section:

"SEC. 7874. PURPORTED GIFTS BY PARTNERSHIPS AND FOREIGN CORPORATIONS.

"(a) IN GENERAL.—Any property (including money) that is purportedly a direct or indirect gift by a partnership or a foreign corporation to a person who is not a partner of the partnership or a shareholder of the corporation, respectively, may be recharacterized by the Secretary to prevent the avoidance of tax. The Secretary may not recharacterize gifts made for bona fide business or charitable purposes.

"(b) STATEMENTS ON RECIPIENT'S RETURN.—A taxpayer who receives a purported gift subject to subsection (a) shall attach a statement to his income tax return for the year of receipt that identifies the property received and describes fully the circumstances surrounding the purported gift.

"(c) EXEMPTION.—Subsection (a) shall not apply to purported gifts received by any person during any taxable year if the amount thereof is less than \$2,500.

"(d) REGULATIONS.—The Secretary may prescribe such rules as may be necessary or appropriate to carry out the purposes of this section."

(b) CLERICAL AMENDMENT.—The table of sections for such subchapter C of such Code is amended by adding at the end the following new item:

"Sec. 7874. Purported gifts by partnerships and foreign corporations."

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to amounts received after the date of the enactment of this Act.

SEC. 316. INFORMATION REPORTING REGARDING LARGE FOREIGN GIFTS.

(a) IN GENERAL.—Subpart A of part III of subchapter A of chapter 61 of the Internal Revenue Code of 1986 is amended by inserting after section 6039E the following new section:

"SEC. 6039F. NOTICE OF LARGE GIFTS RECEIVED FROM FOREIGN PERSONS.

"(a) IN GENERAL.—If the value of the aggregate foreign gifts received by a United States person (other than an organization described in section 501(c) and exempt from tax under section 501(a)) during any taxable year exceeds \$100,000, such United States person shall furnish (at such time and in such manner as the Secretary shall prescribe) such information as the Secretary may prescribe regarding each foreign gift received during such year.

"(b) FOREIGN GIFT.—For purposes of this section, the term 'foreign gift' means any amount received from a person other than a United States person which the recipient treats as a gift or bequest. Such term shall not include any qualified transfer (within the meaning of section 2503(e)(2)).

"(c) PENALTY FOR FAILURE TO FILE INFORMATION.—

"(1) IN GENERAL.—If a United States person fails to furnish the information required by subsection (a) with respect to any foreign gift within the time prescribed therefor (including extensions)—

"(A) the tax consequences of the receipt of such gift shall be determined by the Secretary in the Secretary's sole discretion from the Secretary's own knowledge or from such information as the Secretary may obtain through testimony or otherwise, and

"(B) such United States person shall pay (upon notice and demand by the Secretary and in the same manner as tax) an amount equal to 5 percent of the amount of such foreign gift for each month for which the failure continues (not to exceed 25 percent of such amount in the aggregate).

"(2) REASONABLE CAUSE EXCEPTION.—Paragraph (1) shall not apply to any failure to report a foreign gift if the United States person shows that the failure is due to reasonable cause and not due to willful neglect.

"(d) REGULATIONS.—The Secretary shall prescribe such regulations as may be necessary to carry out the purposes of this section."

(b) CLERICAL AMENDMENT.—The table of sections for such subpart is amended by inserting after the item relating to section 6039E the following new item:

"Sec. 6039F. Notice of large gifts received from foreign persons."

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to amounts received after the date of the enactment of this Act in taxable years ending after such date.

SEC. 317. MODIFICATION OF RULES RELATING TO FOREIGN TRUSTS WHICH ARE NOT GRANTOR TRUSTS.

(a) MODIFICATION OF INTEREST CHARGE ON ACCUMULATION DISTRIBUTIONS.—Subsection (a) of section 668 of the Internal Revenue Code of 1986 (relating to interest charge on accumulation distributions from foreign trusts) is amended to read as follows:

"(a) GENERAL RULE.—For purposes of the tax determined under section 667(a)—

"(1) SUM OF INTEREST CHARGES FOR EACH THROWBACK YEAR.—The interest charge (determined under paragraph (2)) with respect to any distribution is the sum of the interest charges for each of the throwback years to which such distribution is allocated under section 666(a).

"(2) INTEREST CHARGE FOR YEAR.—Except as provided in paragraph (6), the interest charge for any throwback year on such year's allocable share of the partial tax computed under section 667(b) with respect to any distribution shall be determined for the period—

"(A) beginning on the due date for the throwback year, and

"(B) ending on the due date for the taxable year of the distribution, by using the rates and method applicable under section 6621 for underpayments of tax for such period. For purposes of the preceding sentence, the term 'due date' means the date prescribed by law (determined without regard to extensions) for filing the return of the tax imposed by this chapter for the taxable year.

"(3) ALLOCABLE PARTIAL TAX.—For purposes of paragraph (2), a throwback year's allocable share of the partial tax is an amount equal to such partial tax multiplied by the fraction—

"(A) the numerator of which is the amount deemed by section 666(a) to be distributed on the last day of such throwback year, and

"(B) the denominator of which is the accumulation distribution taken into account under section 666(a).

"(4) THROWBACK YEAR.—For purposes of this subsection, the term 'throwback year' means any taxable year to which a distribution is allocated under section 666(a).

"(5) PERIODS OF NONRESIDENCE.—The period under paragraph (2) shall not include any portion thereof during which the beneficiary was not a citizen or resident of the United States.

"(6) THROWBACK YEARS BEFORE 1996.—In the case of any throwback year beginning before 1996—

"(A) interest for the portion of the period described in paragraph (2) which occurs before the first taxable year beginning after 1995 shall be determined by using an interest rate of 6 percent and no compounding, and

"(B) interest for the remaining portion of such period shall be determined as if the partial tax computed under section 667(b) for the throwback year were increased (as of the beginning of such first taxable year) by the amount of the interest determined under subparagraph (A)."

(b) RULE WHEN INFORMATION NOT AVAILABLE.—Subsection (d) of section 666 of such Code is amended by adding at the end the following: "In the case of a distribution from a foreign trust to which section 6048(b) applies, adequate records shall not be considered to be available for purposes of the preceding sentence unless such trust meets the requirements referred to in such section. If a taxpayer is not able to demonstrate when a trust was created, the Secretary may use any reasonable approximation based on available evidence."

(c) ABUSIVE TRANSACTIONS.—Section 643(a) of such Code is amended by inserting after paragraph (6) the following new paragraph:

"(7) ABUSIVE TRANSACTIONS.—The Secretary shall prescribe such regulations as may be necessary or appropriate to carry out the purposes of this part, including regulations to prevent avoidance of such purposes."

(d) TREATMENT OF USE OF TRUST PROPERTY.—Section 643 of such Code (relating to definitions applicable to subparts A, B, C, and D) is amended by adding at the end the following new subsection:

"(i) USE OF FOREIGN TRUST PROPERTY.—

"(1) GENERAL RULE.—For purposes of subparts B, C, and D, if, during a taxable year of a foreign trust a trust participant of such trust directly or indirectly uses any of the trust's property, the use value for such taxable year shall be treated as an amount paid to such participant (other than from income for the taxable year) within the meaning of sections 661(a)(2) and section 662(a)(2).

"(2) EXEMPTION.—Paragraph (1) shall not apply to any trust participant as to whom the aggregate use value during the taxable year does not exceed \$2,500.

"(3) DEFINITIONS AND SPECIAL RULES.—For purposes of this subsection—

"(A) USE VALUE.—Except as provided in subparagraph (B), the term 'use value' means the fair market value of the use of property reduced by any amount paid for such use by the trust participant or by any person who is related to such participant.

"(B) SPECIAL RULE FOR CASH AND CASH EQUIVALENT.—A direct or indirect loan of cash, or cash equivalent, by a foreign trust shall be treated as a use of trust property by the borrower and the full amount of the loan principal shall be the use value.

"(C) USE BY RELATED PARTY.—

"(i) Use by a person who is related to a trust participant shall be treated as use by the participant.

"(ii) If property is used by any person who is a related person with respect to more than one trust participant, then the property shall be treated as used by the trust participant most closely related, by blood or otherwise, to such person.

"(D) PROPERTY INCLUDES CASH AND CASH EQUIVALENTS.—The term 'property' includes cash and cash equivalents.

"(E) TRUST PARTICIPANT.—The term 'trust participant' means each grantor and beneficiary of the trust.

"(F) RELATED PERSON.—A person is related to a trust participant if the relationship between such persons would result in a disallowance of losses under section 267(b) or 707(b). In applying section 267 for purposes of the preceding sentence—

"(i) section 267(e) shall be applied as if such person or the trust participant were a pass-through entity,

"(ii) section 267(b) shall be applied by substituting 'at least 10 percent' for 'more than 50 percent' each place it appears, and

"(iii) in determining the family of an individual under section 267(c)(4), such section shall be treated as including the spouse (and former spouse) of such individual and of each other person who is treated under such section as being a member of the family of such individual or spouse.

"(G) SUBSEQUENT TRANSACTIONS REGARDING LOAN PRINCIPAL.—If any loan described in subparagraph (B) is taken into account under paragraph (1), any subsequent transaction between the trust and the original borrower regarding the principal of the loan (by way of complete or partial repayment, satisfaction, cancellation, discharge, or otherwise) shall be disregarded for purposes of this title."

(e) EFFECTIVE DATES.—

(1) IN GENERAL.—Except as provided in paragraph (2), the amendments made by this section shall apply to taxable years beginning after the date of the enactment of this Act.

(2) INTEREST CHARGE.—The amendment made by subsection (a) shall apply to interest for throwback years beginning before, on, or after the date of the enactment of this Act.

SEC. 318. RESIDENCE OF ESTATES AND TRUSTS.

(a) TREATMENT AS UNITED STATES PERSON.—Paragraph (30) of section 7701(a) of the Internal Revenue Code of 1986 is amended by striking subparagraph (D) and by inserting after subparagraph (C) the following:

"(D) any estate or trust if—

"(i) a court within the United States is able to exercise primary supervision over the administration of the estate or trust, and

"(ii) in the case of a trust, one or more United States fiduciaries have the authority to control all substantial decisions of the trust."

(b) CONFORMING AMENDMENT.—Paragraph (31) of section 7701(a) of such Code is amended to read as follows:

"(31) FOREIGN ESTATE OR TRUST.—The term 'foreign estate' or 'foreign trust' means any estate or trust other than an estate or trust described in section 7701(a)(30)(D)."

(c) EFFECTIVE DATE.—The amendments made by this section shall apply—

(1) to taxable years beginning after December 31, 1996, and

(2) at the election of the trustee of a trust, to taxable years beginning after the date of the enactment of this Act and on or before December 31, 1996.

Such an election, once made, shall be irrevocable.

It was decided in the { Yeas 191 negative } Nays 234

Table listing names of representatives: Browder, Brown (CA), Brown (FL), Brown (OH), Bryant (TX), Cardin, Chapman, Clay, Clayton, Clement, Clyburn, Coleman, Collins (IL), Collins (MI), Condit, Conyers, Costello, Coyne, Cramer, Danner, Deal, DeFazio, DeLauro, Dellums, Deutsch, Diaz-Balart, Dicks, Dingell, Dixon, Doggett, Dooley, Doyle, Durbin, Edwards, Engel, Eshoo, Evans, Farr, Fattah, Fazio, Fields (LA), Filner, Flake, Foglietta, Ford, Frank (MA), Frost, Furse, Gejdenson, Gephardt, Gibbons, Gordon, Green, Gutierrez, Hall (OH), Hamilton, Hastings (FL), Hefner, Hilliard, Hinchey, Holden, Hoyer, Jackson-Lee, Jacobs, Jefferson, Johnson (SD), Johnson, E. B., Johnston, Kanjorski, Kaptur, Kennedy (MA), Kennedy (RI), Kennelly, Kildee, Kleczka, Klink, LaFalce, Lantos, Laughlin, 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, Oliver, Ortiz, Orton, Owens, Pallone, Pastor, Payne (NJ), Payne (VA), Pelosi, Peterson (FL), Pickett, Pomeroy, Poshard, Rahall, Reed, Reynolds, Richardson, Rivers, Ros-Lehtinen, Rose, Roybal-Allard, Sabo, Sanders, Sawyer, Schroeder, Schumer, Scott, Serrano, Sisisky, Skaggs, Skelton, Slaughter, Spratt, Stark, Stenholm, Stokes, Studds, Stupak, Tanner, Taylor (MS), Tejada, Thompson, Thornton, Thurman, Torres, Torricelli, Towns, Traficant, Tucker, Velazquez, Vento, Visclosky, Volkmer, Ward, Waters, Watt (NC), Waxman, Williams, Wilson, Wise, Woolsey, Wyden, Wynn, Yates

NOES—234

Table listing names of representatives: Allard, Archer, Arney, Bachus, Baker (CA), Baker (LA), Ballenger, Barr, Barrett (NE), Bartlett, Barton, Bass, Bateman, Bereuter, Bilbray, Bilirakis, Bliley, Blute, Boehlert, Boehner, Bonilla, Bono, Boucher, Brownback, Bryant (TN), Bunn, Bunning, Burr, Burton, Buyer, Callahan, Calvert, Camp, Canady, Castle, Chabot, Chambliss, Chenoweth, Christensen, Chrysler, Clinger, Coble, Coburn, Collins (GA), Combest, Cooley, Cox, Crane, Cremeans, Cubin, Cunningham, Davis, DeLay, Dickey, Doolittle, Dornan, Dreier, Duncan, Dunn, Ehrlich, Emerson, English, Ensign, Everett, Ewing, Fawell, Fields (TX), Flanagan, Foley, Forbes, Fowler, Fox, Franks (CT), Franks (NJ), Frelinghuysen, Frisa, Funderburk, Ganske, Gekas, Geren, Gilchrest, Gillmor, Gilman, Gingrich, Goodlatte, Goodling, Goss, Graham, Greenwood, Gunderson, Gutknecht, Hall (TX), Hancock, Hansen, Harman, Hastert, Hastings (WA), Hayes, Hayworth, Hefley, Heineman, Herger, Hillery, Hobson, Hoekstra, Hoke, Horn, Hostettler, Houghton, Hunter, Hutchinson, Hyde, Inglis, Istook, Johnson (CT), Johnson, Sam, Jones

Table listing names of representatives: Abercrombie, Ackerman, Andrews, Baesler, Baldacci, Barcia, Barrett (WI), Becerra, Beilenson, Bentsen, Berman, Bevil, Bishop, Bonior, Brewster

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

NOT VOTING—10

Borski	Gallegly	Metcalfe
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

Abercrombie	Bentsen	Brown (FL)
Ackerman	Berman	Brown (OH)
Bachus	Bevill	Bryant (TX)
Baldacci	Bishop	Cardin
Barcia	Bonior	Chapman
Barrett (WI)	Boucher	Clay
Becerra	Browder	Clayton
Beilenson	Brown (CA)	Clement

Clyburn
Coleman
Collins (IL)
Collins (MI)
Conyers
Costello
Coyne
Cramer
Danner
DeFazio
DeLauro
Dellums
Deutsch
Diaz-Balart
Dicks
Dingell
Dixon
Doggett
Doyle
Durbin
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
Hinchev
Holden
Hoyer
Jackson-Lee

Jacobs
Jefferson
Johnson (SD)
Johnson, E. B.
Johnston
Kanjorski
Kaptur
Kennedy (MA)
Kennedy (RI)
Kennelly
Kildee
Klecza
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
Toricelli
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)
Molinari
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
Hinchev
Hobson
Hoekstra
Hoke
Holden
Horn
Hostettler
Houghton
Hoyer
Hunter
Hutchinson
Hyde
Ingليس
Istook
Jacobs
Johnson (CT)
Johnson (SD)
Johnson, Sam
Johnston
Jones
Kanjorski
Kaptur
Kasich
Kelly
Kennedy (MA)
Kennedy (RI)
Kennelly
Kildee
Kim
King
Kingston
Klecza
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
Molinari
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
Pombo
Pomeroy
Porter
Portman
Poshard
Pryce
Quillen
Quinn
Radanovich
Rahall
Ramstad
Reed
Regula
Richardson

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
Toricelli
Traficant
Visclosky
Volkmer
Vucanovich
Waldholtz
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)
Zeliff
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

NOES—245

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
Ingليس
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
Durbin
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

Fattah	Johnson, E. B.	Serrano
Fields (LA)	McKinney	Stokes
Flake	Mfume	Thompson
Foglietta	Mink	Towns
Ford	Owens	Tucker
Frank (MA)	Payne (NJ)	Velazquez
Hastings (FL)	Rangel	Waters
Hilliard	Reynolds	Watt (NC)
Jackson-Lee	Roybal-Allard	Wynn
Jefferson	Scott	

NOT VOTING—9

Borski	Ehlers	Lewis (GA)
Crapo	Gallegly	Meek
de la Garza	Gonzalez	Rush

So the bill was passed.

A motion to reconsider the vote whereby said bill was passed was, by unanimous consent, laid on the table.

Ordered, That the Clerk request the concurrence of the Senate in said bill.

¶29.21 PROVIDING FOR THE CONSIDERATION OF H.R. 830

Mr. LINDER, by direction of the Committee on Rules, reported (Rept. No. 104-43) the resolution (H. Res. 91) providing for the consideration of the bill (H.R. 830) to amend chapter 35 of title 44, United States Code, to further the goals of the Paperwork Reduction Act to have Federal agencies become more responsible and publicly accountable for reducing the burden of Federal paperwork on the public, and for other purposes.

When said resolution and report were referred to the House Calendar and ordered printed.

¶29.22 PROVIDING FOR THE CONSIDERATION OF H.R. 889

Mr. LINDER, by direction of the Committee on Rules, reported (Rept. No. 104-44) the privileged resolution (H. Res. 92) providing for consideration of the bill (H.R. 889) making emergency supplemental appropriations and rescissions to preserve and enhance the military readiness of the Department of Defense for the fiscal year ending September 30, 1995, and for other purposes.

When said resolution and report were referred to the House Calendar and ordered printed.

¶29.23 COMMITTEES AND SUBCOMMITTEES TO SIT

On motion of Mr. ARMEY, by unanimous consent, the following committees and their subcommittees were granted permission to sit during the 5-minute rule on Wednesday, February 22, 1995: Committee on Banking and Financial Services, the Committee on Commerce, the Committee on Economic and Educational Opportunities, the Committee on Government Reform and Oversight, the Committee on International Relations, the Committee on the Judiciary, the Committee on National Security, the Committee on Science, the Committee on Small Business, and the Committee on Transportation and Infrastructure.

¶29.24 LEAVE OF ABSENCE

By unanimous consent, leave of absence was granted to Mr. CRAPO, for today.

And then,

¶29.25 ADJOURNMENT

On motion of Mr. CHRISTENSEN, at 11 o'clock and 54 minutes p.m., the House adjourned.

¶29.26 REPORTS OF COMMITTEES ON PUBLIC BILLS AND RESOLUTIONS

Under clause 2 of rule XIII, reports of committees were delivered to the Clerk for printing and reference to the proper calendar, as follows:

Mr. YOUNG of Alaska: Committee on Resources. H.R. 421. A bill to amend the Alaska Native Claims Settlement Act to provide for the purchase of common stock of Cook Inlet Region, and for other purposes; with an amendment (Rept. No. 104-40). Referred to the Committee of the Whole House on the State of the Union.

Mr. YOUNG of Alaska: Committee on Resources. H.R. 622. A bill to implement the Convention on Future Multilateral Cooperation in the Northwest Atlantic Fisheries (Rept. No. 104-41). Referred to the Committee of the Whole House on the State of the Union.

Mr. YOUNG of Alaska: Committee on Resources. H.R. 715. A bill to amend the Central Bering Sea Fisheries Enforcement Act of 1992 to prohibit fishing in the Central Sea of Okhotsk by vessels and nationals of the United States (Rept. No. 104-42). Referred to the Committee of the Whole House on the State of the Union.

Mr. LINDER: Committee on Rules. House Resolution 91, Resolution providing for the consideration of the bill (H.R. 830) to amend chapter 35 of title 44, United States Code, to further the goals of the Paperwork Reduction Act to have Federal agencies become more responsible and publicly accountable for reducing the burden of Federal paperwork on the public; and for other purposes (Rept. No. 104-43). Referred to the House Calendar.

Mr. DREIER: Committee on Rules. House Resolution 92. Resolution providing for consideration of the bill (H.R. 889) making emergency supplemental appropriations and rescissions to preserve and enhance the military readiness of the Department of Defense for the fiscal year ending September 30, 1995, and for other purposes (Rept. No. 104-44). Referred to the House Calendar.

¶29.27 PUBLIC BILLS AND RESOLUTIONS

Under clause 5 of rule X and clause 4 of rule XXII, public bills and resolutions were introduced and severally referred as follows:

By Mr. ANDREWS:

H.R. 993. A bill concerning denial of passports to noncustodial parents subject to State arrest warrants in cases of non-payment of child support; to the Committee on International Relations.

By Mr. CHAPMAN (for himself, Mr. MICA, Mr. DELAY, Mr. DEAL of Georgia, and Mr. PETE GEREN of Texas):

H.R. 994. A bill to require the periodic review and automatic termination of Federal regulations; to the Committee on Government Reform and Oversight, and in addition to the Committee on the Judiciary, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned.

By Mr. FAWELL (for himself, Mr. GOODLING, Mr. ARMEY, Mr. PETRI, Mrs. ROUKEMA, Mr. BALLENGER, Mr. HOEKSTRA, Mr. MCKEON, Mrs. MEYERS of Kansas, Mr. TALENT, Mr. GREENWOOD, Mr. HUTCHINSON, Mr. KNOLLENBERG, Mr. GRAHAM, Mr. WELDON of Florida, and Mr. MCINTOSH):

H.R. 995. A bill to amend the Employee Retirement Income Security Act of 1974 to provide new portability, participation, solvency, claims, and other consumer protections and freedoms for workers in a mobile workforce; to increase purchasing power for employers and employees by removing barriers to the voluntary formation of multiple employer health plans and fully-insured multiple employer arrangements; to increase health plan competition providing more affordable choice of coverage by removing restrictive State laws relating to provider health networks, employer health coalitions, and insured plans and the offering of medisave plans; to expand access to fully-insured coverage for employees of small employers through fair rating standards and open markets; and for other purposes; to the Committee on Economic and Educational Opportunities, and in addition to the Committee on Commerce, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned.

By Mr. FAWELL (for himself, Mr. GOODLING, Mr. PETRI, Mrs. ROUKEMA, Mr. BALLENGER, Mr. HOEKSTRA, Mr. MCKEON, Mrs. MEYERS of Kansas, Mr. TALENT, Mr. GREENWOOD, Mr. HUTCHINSON, Mr. KNOLLENBERG, Mr. GRAHAM, Mr. WELDON of Florida, and Mr. MCINTOSH):

H.R. 996. A bill to improve portability, access, and fair rating for health insurance coverage for individuals; to the Committee on Commerce, and in addition to the Committee on Economic and Educational Opportunities.

By Mr. CRANE:

H.R. 997. A bill to amend title XVIII of the Social Security Act to provide for coverage under part B of the Medicare Program of certain chiropractic services authorized to be performed under State law; to the Committee on Commerce, and in addition to the Committee on Ways and Means, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned.

By Mr. GEJDENSON:

H.R. 998. A bill to amend title III of the Job Training Partnership Act to provide employment and training assistance for certain individuals who work at or live in the community of a plant, facility, or enterprise that is scheduled to close or undergo significant layoffs, and for other purposes; to the Committee on Economic and Educational Opportunities.

By Mr. GOODLING:

H.R. 999. A bill to establish a single, consolidated source of Federal child care funding; to establish a program to provide block grants to States to provide nutrition assistance to economically disadvantaged individuals and families and to establish a program to provide block grants in States to provide school-based food services to students; to restrict alien eligibility for certain education, training, and other programs; and for other purposes; to the Committee on Economic and Educational Opportunities, and in addition to the Committee on Ways and Means, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned.

By Mr. VENTO (for himself, Mr. ACKERMAN, Mr. BECERRA, Mr. BEILSON, Mr. BERMAN, Mr. BONIOR, Mr. BROWN of California, Mr. CARDIN, Mr. CLAY, Mr. COLEMAN, Mr. CONYERS, Mr. DEFazio, Ms. DELAuro, Mr. DELUMS, Mr. DEUTSCH, Mr. DURBIN, Ms. ESHOO, Mr. EVANS, Mr. FARR, Ms. FURSE, Mr. GEJDENSON, Mr. GON-

ZALEZ, Mr. GUTIERREZ, Mr. HINCHEY, Mr. HOLDEN, Mr. JACOBS, Mr. JOHNSTON of Florida, Mr. KENNEDY of Massachusetts, Mr. KENNEDY of Rhode Island, Mr. KILDEE, Mr. LANTOS, Mr. LIPINSKI, Mr. MARKEY, Mr. MATSUI, Mr. MINGE, Mrs. MINK of Hawaii, Mr. MORAN, Mrs. MORELLA, Mr. NADLER, Mr. NEAL of Massachusetts, Mr. OBERSTAR, Mr. OLVER, Mr. PASTOR, Mr. PAYNE of New Jersey, Ms. PELOSI, Mr. RAMSTAD, Mr. REED, Ms. RIVERS, Ms. ROYBAL-ALLARD, Mr. SABO, Mr. SANDERS, Mrs. SCHROEDER, Mr. SCHUMER, Mr. SERRANO, Mr. SHAYS, Mr. SKAGGS, Ms. SLAUGHTER, Mr. SPRATT, Mr. STARK, Mr. TORRES, Ms. VELAZQUEZ, Mr. WAXMAN, Mr. WILLIAMS, Ms. WOOLSEY, Mr. YATES, and Mr. ZIMMER):

H.R. 1000. A bill to designate certain lands in Alaska as wilderness; to the Committee on Resources.

By Mr. GEJDENSON:

H.R. 1001. A bill to deauthorize a portion of the project for improving the Mystic River, CT; to the Committee on Transportation and Infrastructure.

H.R. 1002. A bill to amend the Oil Pollution Act of 1990 to exempt marinas from the financial responsibility requirements applicable to offshore facilities under that act; to the Committee on Transportation and Infrastructure.

By Mrs. JOHNSON of Connecticut (for herself, Mr. NEAL of Massachusetts, and Mr. JEFFERSON):

H.R. 1003. A bill to amend the Internal Revenue Code of 1986 to increase the deductibility of business meal expenses for individuals who are subject to Federal hours of limitation; to the Committee on Ways and Means.

By Mr. JOHNSON of South Dakota:

H.R. 1004. A bill to protect the public from the misuse of the telecommunications network and telecommunications devices and facilities; to the Committee on Commerce, and in addition to the Committee on the Judiciary, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned.

By Mr. KING (for himself, Mr. ISTOOK, Mr. SAM JOHNSON, and Mr. FORBES):

H.R. 1005. A bill to amend title 4, United States Code, to declare English as the official language of the Government of the United States, and for other purposes; to the Committee on Economic and Educational Opportunities, and in addition to the Committee on the Judiciary, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned.

By Mrs. MALONEY (for herself, Mr. DAVIS, Mr. RANGEL, Mr. DOYLE, Mr. FROST, and Mr. ACKERMAN):

H.R. 1006. A bill to amend title 38, United States Code, to provide housing benefits for the purchase of residential cooperative apartment units; to the Committee on Veterans' Affairs.

By Mr. ROBERTS:

H.R. 1007. A bill to amend title 23, United States Code, to permit a maximum speed limit of 65 miles per hour on any highway within a State's jurisdiction located outside an urbanized area, and for other purposes; to the Committee on Transportation and Infrastructure.

By Mr. THOMPSON:

H.R. 1008. A bill to require periodic maintenance dredging for the Greenville Inner Harbor Channel, MS; to the Committee on Transportation and Infrastructure.

¶29.28 PRIVATE BILLS AND RESOLUTIONS

Under clause 1 of rule XXII.

Mr. DAVIS introduced a bill (H.R. 1009) for the relief of Lloyd B. Gamble; which was referred to the Committee on the Judiciary.

¶29.29 ADDITIONAL SPONSORS

Under clause 4 of rule XXII, sponsors were added to public bills and resolutions as follows:

H.R. 10: Mr. MCKEON, Mr. SOUDER, Mr. FIELDS of Texas, Mr. FRELINGHUYSEN, Mr. BROWNBACK, Mr. LIVINGSTON, Mr. WHITE, Mr. MONTGOMERY, Mr. BRYANT of Tennessee, Mr. BARRETT of Nebraska, and Mr. GILLMOR.

H.R. 28: Mr. BAKER of Louisiana.

H.R. 29: Mr. FOX, Mr. SAXTON, Mrs. SEASTRAND, and Ms. LOFGREN.

H.R. 44: Mr. LEACH, Mr. TORRES, Ms. PELOSI, Mr. KING, Mr. BILBRAY, and Mr. BEREUTER.

H.R. 52: Mr. ORTON, Mr. EHLERS, Mrs. CHENOWETH, Mr. MINETA, and Mr. SAXTON.

H.R. 70: Mr. BARTLETT of Maryland, Mr. PAXON, and Mr. BONILLA.

H.R. 86: Mr. SAXTON.

H.R. 104: Mr. ROYCE and Mr. BACHUS.

H.R. 216: Mr. BARTLETT of Maryland, Mr. BAKER of California, and Mr. FOLEY.

H.R. 259: Mr. COX, Mr. KNOLLENBERG, Mr. PAXON, and Mr. BAKER of Louisiana.

H.R. 304: Mr. FOX and Mr. STUMP.

H.R. 305: Mr. SERRANO, Mr. OWENS, Mr. QUINN, and Mr. ACKERMAN.

H.R. 312: Mr. ORTON and Mr. GOSS.

H.R. 325: Mr. CRAPO, Ms. DUNN of Washington, Mr. ENGLISH of Pennsylvania, Mr. BRYANT of Tennessee, Mrs. CHENOWETH, Mr. BAESLER, Mr. TIAHRT, Mr. NORWOOD, Mr. SOUDER, Mr. CALVERT, Mr. MARTINI, Mr. MCCOLLUM, Mr. COLLINS of Georgia, Mr. FOLEY, Mr. THORNBERRY, and Mr. WAMP.

H.R. 359: Mr. KILDEE and Mr. GENE GREEN of Texas.

H.R. 370: Mr. RADANOVICH.

H.R. 390: Mr. GEJDENSON, Mr. HILLIARD, Mr. OLVER, Mr. NETHERCUTT, Mr. LEACH, and Mrs. MEYERS of Kansas.

H.R. 404: Ms. MOLINARI.

H.R. 426: Mr. THORNBERRY, Mrs. CLAYTON, Mr. EVANS, and Mr. BARTON of Texas.

H.R. 427: Mr. THORNBERRY, Mr. DOOLITTLE, Mr. ROHRBACHER, Mr. COOLEY, and Mr. STUMP.

H.R. 450: Mr. EVERETT.

H.R. 479: Mr. STUMP.

H.R. 483: Mr. SAM JOHNSON, Mr. EHLERS, Mr. HALL of Texas, Mr. ACKERMAN, Mr. RAMSTAD, Mr. LUTHER, Mr. ROGERS, Ms. MOLINARI, Mr. HILLIARD, and Mrs. MORELLA.

H.R. 493: Mr. EVANS.

H.R. 521: Ms. LOFGREN.

H.R. 559: Mr. MINETA, Ms. LOFGREN, and Mr. KILDEE.

H.R. 564: Mr. FOX.

H.R. 571: Mr. HUNTER, Mr. SKEEN, Mr. BARRETT of Wisconsin, and Mr. JONES.

H.R. 587: Mrs. MEYERS of Kansas, Ms. ESHOO, and Mr. BLUTE.

H.R. 592: Mr. STEARNS, Mr. SAXTON, and Mr. BAKER of Louisiana.

H.R. 593: Mr. BAKER of Louisiana.

H.R. 600: Mr. FROST, Ms. EDDIE BERNICE JOHNSON of Texas, and Ms. LOWEY.

H.R. 607: Mr. DOOLITTLE, Mr. COX, Mr. GUNDERSON, Mr. BASS, Mr. ENGLISH of Pennsylvania, Mr. LARGENT, Mr. WILLIAMS, Mrs. WALDHOLTZ, Mr. SANDERS, and Mr. HOSTETTLER.

H.R. 658: Mr. VENTO and Mr. BONIOR.

H.R. 682: Mr. ENSIGN, Mr. BAKER of Louisiana, Mr. SAXTON, Mr. BLUTE, and Mr. FUNDERBURK.

H.R. 696: Mrs. MINK of Hawaii, Mr. TORRES, Mr. SISISKY, Mr. BACHUS, Mr. PETRI, Mr. CASTLE, and Mr. THOMPSON.

H.R. 697: Mr. BAKER of Louisiana and Mr. PETRI.

H.R. 707: Mr. BARTLETT of Maryland.

H.R. 708: Mrs. LINCOLN, Ms. VELAZQUEZ, Ms. ESHOO, Mrs. SMITH of Washington, Mr. BAKER of Louisiana, and Mr. BACHUS.

H.R. 752: Mr. SAM JOHNSON, Mr. HERGER, Mr. CRANE, and Mr. TATE.

H.R. 771: Mr. ACKERMAN, Mr. GENE GREEN of Texas, Mr. FROST, Mr. BRYANT of Texas, and Mr. RANGEL.

H.R. 789: Mr. BACHUS.

H.R. 803: Mr. ORTON, Mr. SAM JOHNSON, Mr. HOUGHTON, Mr. FORBES, Mr. MINETA, Mr. BAKER of Louisiana, and Mr. SAXTON.

H.R. 809: Mr. SAXTON and Mr. WYNN.

H.R. 858: Mr. RAHALL, Mr. ABERCROMBIE, Mr. TORRES, Mr. GENE GREEN of Texas, Mr. RANGEL, and Mr. NEY.

H.R. 860: Mr. NEY, Mr. ROHRBACHER, Mr. FOX, Mr. SOLOMON, Mr. HERGER, Mr. CHAMBLISS, Mr. COX, Mrs. SMITH of Washington, Mr. LUCAS, Mr. COBLE, and Mr. FORBES.

H.R. 899: Mr. ROYCE, Mr. EWING, Mr. LOBIONDO, Mr. MYERS of Indiana, Mr. MCINTOSH, Mr. CRAPO, Mr. DOOLITTLE, Mr. SAM JOHNSON, Mr. MINGE, Mr. CHRYSLER, Mr. REED, Mr. SAWYER, Mr. KIM, Mr. COOLEY, Mr. PACKARD, Mr. BAKER of California, Mr. BONO, Mr. MORAN, Mr. GUTKNECHT, Ms. PRYCE, Mr. LEWIS of California, Mr. BUYER, Mr. BURTON of Indiana, Mr. HYDE, Mrs. SEASTRAND, Mr. ISTOOK, Mr. DAVIS, Mr. PETE GEREN of Texas, Mr. BAKER of Louisiana, Mr. TIAHRT.

H.R. 922: Mr. RANGEL, Mr. WAXMAN, and Mr. BRYANT of Texas.

H.R. 923: Mr. UPTON, Mr. SOUDER, Mr. SANFORD, Mr. INGLIS of South Carolina, and Mr. JACOBS.

H.R. 924: Ms. PELOSI.

H.R. 949: Mr. STUMP.

H.R. 989: Mr. BECERRA.

H. Con. Res. 12: Mr. POMEROY, Mr. SAXTON, Mr. JOHNSON of South Dakota, Mr. FRANK of Massachusetts, Mr. LIVINGSTON, Mr. SHUSTER, and Mr. KLUG.

H. Con. Res. 22: Mr. GENE GREEN of Texas, Mr. BRYANT of Texas, Mr. FILNER, Mr. PALLONE, Ms. SLAUGHTER, Mr. VENTO, Mr. NADLER, Ms. PELOSI, Mr. GEJDENSON, Mr. BARCIA of Michigan, and Mr. MASCARA.

H. Con. Res. 27: Mr. FOX and Mr. GILMAN.

H. Con. Res. 28: Mrs. SMITH of Washington, Mr. STUPAK, Mr. CHAPMAN, Mr. METCALF, Mr. MCHUGH, Mr. BALDACCIO, and Mr. ORTIZ.

H. Res. 15: Mrs. LOWEY.

H. Res. 30: Mr. HASTINGS of Florida, Mr. BROWN of Ohio, Ms. ESHOO, Mr. QUINN, Mr. ORTON, Mr. CRAMER, Mr. THOMPSON, Mr. ROMERO-BARCELO, and Mr. BAKER of Louisiana.

H. Res. 45: Mr. STARK, Ms. ESHOO, Mr. DEUTSCH, Ms. RIVERS, Mr. WILLIAMS, Mr. RAHALL, and Mr. DELLUMS.

H. Res. 56: Mr. STEARNS and Mr. LAZIO of New York.

H. Res. 80: Mr. HUTCHINSON, Mr. BAKER of California, Mr. DORNAN, Mr. KINGSTON, Mr. DELLUMS, Mr. FUNDERBURK, and Mr. FOLEY.

WEDNESDAY, FEBRUARY 22, 1995

(30)

The House was called to order by the SPEAKER.

¶30.1 APPROVAL OF THE JOURNAL

The SPEAKER announced he had examined and approved the journal of the proceedings of Tuesday, February 21, 1995.

Pursuant to clause 1, rule I, the Journal was approved.

¶30.2 COMMUNICATIONS

Executive communication, pursuant to clause 2, rule XXIV, was referred as follows:

387. A communication from the President of the United States, transmitting amend-