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

¶53.3 COMMUNICATIONS

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

649. A letter from the Assistant Secretary for Legislative Affairs, Department of State, transmitting notification of a proposed license for the export of major defense equipment and services sold commercially to Switzerland (Transmittal No. DTC-12-95), pursuant to 22 U.S.C. 2776(c); to the Committee on International Relations.

650. A letter from the Assistant Secretary for Legislative Affairs, Department of State, transmitting the Department's "NDF Annual Report" fiscal year 1994; to the Committee on International Relations.

651. A letter from the Director, National Gallery of Art, 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.

652. A letter from the Director, National Oceanic and Atmospheric Administration, transmitting the Administration's 24th edition of the Grant-In-Aid for Fisheries Program Report, pursuant to 16 U.S.C. 757(a)—757(f) and 16 U.S.C. 4101 et seq.; to the Com-

mittee on Resources. 653. A letter from the Director, Federal Deposit Insurance Corporation, transmitting a listing of Federal Deposit Insurance Corporation property covered by the Coastal Barrier Improvement Act of 1990; jointly, to the Committees on Resources and Banking and Financial Services.

$\P 53.4$ 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. 219. An Act to ensure economy and efficiency of Federal Government operations by establishing a moratorium on regulatory rulemaking actions, and for other purposes.

$\P 53.5$ Waiving points of order

AGAINST THE CONFERENCE REPORT ON H.R. 831

Mr. QUILLEN, by direction of the Committee on Rules, called up the following resolution (H. Res. 121):

Resolved, That upon adoption of this resolution it shall be in order to consider the conference report to accompany 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. All points of order against the conference report and against its consideration are waived. The conference report shall be considered as read.

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 pre-

vious question?

The SPEAKER pro tempore, Mr. GOODLATTE, announced that the yeas

Mr. FROST 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.

Yeas When there appeared Nays 201

¶53.6[Roll No. 278] YEAS-224

Archer Frisa Mvers Funderburk Myrick Armey Gallegly Bachus Nethercutt Baker (CA) Ganske Neumann Baker (LA) Gekas Ney Ballenger Gilchrest Norwood Gillmor Barr Nussle Barrett (NE) Gilman Oxley Bartlett Goodlatte Goodling Packard Paxon Barton Goss Petri Bateman Graham Pombo Greenwood Porter Bereuter Gutknecht Bilbray Portman Bilirakis Hancock Hansen Pryce Quillen Bliley Blute Hastert Quinn Hastings (WA) Hayworth Boehlert Radanovich Boehner Ramstad Bonilla Hefley Regula Riggs Roberts Bono Heineman Brownback Herger Bryant (TN) Hilleary Rogers Rohrabacher Bunn Hobson Ros-Lehtinen Hoekstra Bunning Burr Hoke Royce Burton Horn Salmon Hostettler Sanford Buyer Callahan Houghton Saxton Scarborough Calvert Hunter Camp Hutchinson Schaefer Canady Hyde Schiff Castle Inglis Seastrand Chabot Istook Sensenbrenner Johnson (CT) Chambliss Shadegg Johnson, Sam Chenoweth Shaw Christensen Jones Shays Chrysler Kasich Shuster Kelly Clinger Skeen Smith (MI) Coble Kim Smith (NJ) Coburn King Collins (GA) Kingston Smith (TX) Klug Knollenberg Combest Smith (WA) Cooley Solomon Souder Cox Kolbe Crane LaHood Spence Crapo Largent Stearns Cremeans Latham Stockman Cubin LaTourette Stump Cunningham Talent Lazio Leach Tate Davis Lewis (CA) Lewis (KY) Taylor (NC) DeLay Diaz-Balart Thomas Dickey Lightfoot Thornberry Doolittle Linder Tiahrt Torkildsen Livingston Dornan LoBiondo Dreier Upton Vucanovich Dunn Longley Waldholtz Ehlers Lucas Manzullo Ehrlich Walker Emerson Martini Walsh English McCollum Wamp McCrery McDade Watts (OK) Everett Weldon (FL) Weldon (PA) Ewing McHugh McInnis Weller Fields (TX) McIntosh White Flanagan McKeon Whitfield Metcalf Wicker Foley Forbes Meyers Wolf Fowler Mica Young (AK) Miller (FL) Young (FL) Zeliff Franks (CT) Molinari Franks (NJ) Moorhead Zimmer

NAYS-201

Morella

Frelinghuysen

Baesler

Barcia

Berman

Bevill Abercrombie Chapman Ackerman Bishop Clayton Andrews Bonior Clement Borski Clyburn Baldacci Coleman Boucher Brewster Collins (IL) Barrett (WI) Browder Collins (MI) Brown (CA) Becerra Condit Beilenson Brown (OH) Conyers Bentsen Bryant (TX) Costello Cardin Coyne

Cramer Kaptur Kennedy (MA) Pickett Poshard Danner de la Garza Kennedy (RI) Rahall Rangel Reed Deal Kennelly DeFazio Kildee Kleczka Richardson DeLauro Dellums Klink Rivers Roemer LaFalce Deutsch Dicks Lantos Rose Dingell Laughlin Roth Dixon Roukema Levin Lewis (GA) Roybal-Allard Doggett Dooley Lincoln Rush Doyle Lipinski Sabo Duncan Lofgren Sanders Lowey Luther Sawyer Schroeder Durbin Edwards Engel Maloney Schumer Eshoo Manton Scott Markey Serrano Evans Farr Martinez Sisisky Fattah Mascara Skaggs Fazio Matsui Skelton Fields (LA) McCarthy Slaughter Filner McDermott Spratt McHale Stark Foglietta McKinney Stenholm Ford McNulty Stokes Frank (MA) Meehan Studds Frost Meek Tanner Menendez Tauzin Furse Gejdenson Mfume Taylor (MS) Miller (CA) Gephardt Tejeda Mineta Thompson Geren Gonzalez Minge Thornton Gordon Mink Thurman Green Mollohan Torres Gutierrez Montgomery Torricelli Hall (OH) Moran Towns Hall (TX) Murtha Traficant Hamilton Nadler Tucker Velazquez Harman Neal Hastings (FL) Oberstar Vento Hayes Hefner Visclosky Volkmer Obey Olver Hilliard Ortiz Ward Hinchey Orton Waters Holden Watt (NC) Owens Hoyer Jackson-Lee Jacobs Pallone Waxman Parker Williams Wilson Pastor Jefferson Payne (NJ) Wise Johnson (SD) Woolsey Payne (VA) Pelosi Johnson, E. B. Wyden Johnston Peterson (FL)

Peterson (MN) NOT VOTING-9

Yates

Pomeroy Allard Gibbons Brown (FL) Gunderson Reynolds Moakley Clav Stupak

Kanjorski

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. GOODLATTE, announced that the yeas had it.

Mr. FROST demanded a recorded vote on agreeing to said resolution, which demand was supported by onefifth of a quorum, so a recorded vote was ordered.

The vote was taken by electronic de-

¶53.7[Roll No. 279] AYES-244

Bartlett Allard Boehlert Boehner Archer Barton Armey Bass Bonilla Bateman Bachus Bono Baesler Brewster Bereuter Baker (CA) Bevill Browder Baker (LA) Bilbray Brownback Ballenger Bilirakis Bryant (TN) Barr Bliley Bunn Barrett (NE) Blute Bunning

Burr Burton Buyer Callahan Calvert Camp Canady Castle Chabot Chambliss Christensen Chrysler Clinger Coble Coburn Collins (GA) Combest Condit Cooley Cox Cramer Crane Crapo Cremeans Cubin Cunningham Danner Davis DeL av Diaz-Balart Dickey Doolittle Dornan Dreier Duncan Dunn Ehlers Ehrlich Emerson English Ensign Everett Ewing Fawell Fields (TX) Flanagan Foley Fowler Fox Franks (CT) Franks (NJ) Frelinghuysen Frisa Funderburk Gallegly Ganske Gekas Geren Gilchrest Gillmor Gilman Goodlatte Goodling Goss Graham Greenwood

Gutknecht

Hall (TX)

Hancock

Hansen

Hastert

Hastings (WA) Petri Pombo Hayes Hayworth Hefley Heineman Portman Pryce Quillen Herger Hilleary Quinn Radanovich Hobson Hoekstra Ramstad Hoke Regula Riggs Horn Hostettler Roberts Rogers Rohrabacher Houghton Hunter Hutchinson Ros-Lehtinen Inglis Istook Rose Roth Johnson (CT) Roukema Johnson, Sam Royce Salmon Jones Kasich Sanford Kelly Saxton Kim Scarborough King Schaefer Kingston Schiff Seastrand Klug Knollenberg Sensenbrenner Shadegg Kolbe LaHood Shaw Largent Shays Latham Shuster LaTourette Sisisky Laughlin Skeen Skelton Lazio Leach Smith (MI) Lewis (CA) Smith (NJ) Lewis (KY) Smith (TX) Lightfoot Smith (WA) Linder Solomon Livingston Souder LoBiondo Spence Stearns Longley Stockman Lucas Manzullo Stump Talent Martini McCollum Tate McCrery Tauzin McDade Taylor (NC) McHugh Thomas McInnis Thornberry McIntosh Tiahrt Torkildsen McKeon Metcalf Upton Meyers Vucanovich Waldholtz Mica Miller (FL) Walker Molinari Walsh Montgomery Wamp Watts (OK) Moorhead Morella Weldon (FL) Myers Myrick Weldon (PA) Weller Nethercutt White Neumann Whitfield Nev Wicker Norwood Young (AK) Young (FL) Nussle Oxley Packard Zeliff Parker Zimmer

Peterson (MN) NOES-178

Paxon

Conyers Costello Abercrombie Frank (MA) Ackerman Frost Andrews Coyne de la Garza Furse Baldacci Gejdenson DeFazio Gephardt Gonzalez Barcia Barrett (WI) DeLauro Becerra Beilenson Dellums Gordon Deutsch Green Bentsen Dingell Gutierrez Berman Dixon Hall (OH) Bishop Hamilton Doggett Bonior Dooley Harman Hastings (FL) Borski Doyle Durbin Hefner Boucher Brown (CA) Hilliard Edwards Engel Eshoo Brown (OH) Hinchey Bryant (TX) Holden Cardin Evans Hoyer Jackson-Lee Chapman Farr Clay Fattah Jacobs Clayton Fazio Fields (LA) Jefferson Johnson (SD) Clement Johnson, E. B. Clyburn Filner Flake Johnston Coleman Collins (IL) Foglietta Kaniorski Collins (MI) Ford Kaptur

Kennedy (MA) Kennedy (RI) Mollohan Slaughter Moran Spratt Stark Kennelly Murtha Kildee Kleczka Nadler Stenholm Neal Stokes Klink Oberstar Studds LaFalce Obey Tanner Taylor (MS) Lantos Olver Levin Ortiz Tejeda Lewis (GA) Orton Owens Thompson Thornton Lincoln Lipinski Pallone Thurman Lofgren Pastor Torres Payne (NJ) Torricelli Lowey Luther Payne (VA) Towns Traficant Maloney Pelosi Peterson (FL) Manton Tucker Markey Pickett Velazquez Poshard Martinez Vento Rahall Visclosky Mascara Matsui Rangel Volkmer McCarthy Reed Ward McDermott Richardson Waters McHale Rivers Watt (NC) McKinney Roemer Waxman McNulty Roybal-Allard Williams Meehan Rush Wilson Meek Sabo Wise Menendez Sanders Woolsey Sawyer Schroeder Mfume Wyden Miller (CA) Wynn Mineta Schumer Minge Scott Mink Skaggs

NOT VOTING-12

Brown (FL) Gibbons Pomerov Chenoweth Gunderson Reynolds Dicks Hyde Serrano Forbes Moakley Stupak

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.

¶53.8 SELF-EMPLOYED HEALTH PREMIUM DEDUCTION

Mr. ARCHER, pursuant to House Resolution 121, called up the following conference report (Rept. No. 104-92):

The committee of conference on the disagreeing votes of the two Houses on the amendment of the Senate to 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, having met, after full and free conference, have agreed to recommend and do recommend to their respective Houses as fol-

That the House recede from its disagreement to the amendment of the Senate and agree to the same with an amendment as follows:

In lieu of the matter proposed to be inserted by the Senate amendment, insert the following:

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

(a) PERMANENT EXTENSION.—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) INCREASE IN DEDUCTION.—Paragraph (1) of section 162(l) of the Internal Revenue Code of 1986 is amended by striking "25 percent" and inserting "30 percent".
(c) Effective Dates.—

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

(2) INCREASE.—The amendment made by subsection (b) shall apply to taxable years beginning after December 31, 1994.

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) CONFORMING AMENDMENTS.—Sections 1245(b)(5) and 1250(d)(5) of the Internal Revenue Code of 1986 are each amended-
- (1) by striking "section 1071 (relating to gain from sale or exchange to effectuate polices of FCC) or'', and
- (2) by striking "1071 AND" in the heading thereof.
- (c) CLERICAL AMENDMENT.—The table of parts for such subchapter O is amended by striking the item relating to part V.
 - (d) 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
 - (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 CER-TIFICATE.
- (i) IN GENERAL —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.
- (ii) MATERIAL TERMS.—For purposes of clause (i), the material terms of a contract shall not be treated as contingent on the issuance of an FCC tax certificate solely because such terms provide that the sales price would, if such certificate were not issued, be increased by an amount not greater than 10 percent of the sales price otherwise provided in the contract.
- (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. SPECIAL RULES RELATING TO INVOLUN-TARY CONVERSIONS.

- (a) REPLACEMENT PROPERTY ACQUIRED BY CORPORATIONS FROM RELATED PERSONS.
- (1) 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 COR-PORATION ACQUIRES REPLACEMENT PROPERTY FROM RELATED PERSON.
 - (1) IN GENERAL.—In the case of—
- (A) a C corporation, or
- "(B) a partnership in which 1 or more C corporations own, directly or indirectly (determined in accordance with section 707(b)(3)), more than 50 percent of the capital interest, or profits interest, in such partnership at the time of the involuntary conversion,

subsection (a) shall not apply if the replacement property or stock is acquired from a related person. The preceding sentence shall