(for himself and Mr. BAUCUS) to the bill H.R. 1, supra; which was ordered to lie on the table.

SA 165. Mr. SESSIONS submitted an amendment intended to be proposed to amendment SA 98 proposed by Mr. INOUYE (for himself and Mr. BAUCUS) to the bill H.R. 1, supra; which was ordered to lie on the table.

SA 166. Mr. SESSIONS submitted an amendment intended to be proposed to amendment SA 98 proposed by Mr. INOUYE (for himself and Mr. BAUCUS) to the bill H.R. 1, supra; which was ordered to lie on the table.

SA 167. Mr. DEMINT submitted an amendment intended to be proposed by him to the bill H.R. 1, supra; which was ordered to lie on the table.

SA 168. Mr. DEMINT submitted an amendment intended to be proposed by him to the bill H.R. 1, supra; which was ordered to lie on the table.

SA 169. Mr. BOND (for himself, Mrs. BOXER, Mr. INHOFE, Mr. BAUCUS, Mr. COCHRAN, Mr. VOINOVICH, Mr. CRAPO, Mr. BAYH, and Mr. BROWNBACK) submitted an amendment intended to be proposed by him to the bill H.R. 1, supra; which was ordered to lie on the table.

SA 170. Mr. CARPER (for himself and Mr. CRAPO) submitted an amendment intended to be proposed to amendment SA 98 proposed by Mr. INOUYE (for himself and Mr. BAUCUS) to the bill H.R. 1, supra; which was ordered to lie on the table.

SA 171. Mr. CARPER (for himself, Mrs. BOXER, Mr. SCHUMER, Mr. LAUTENBERG, Ms. STABENOW, Mrs. GILLIBRAND, Mr. KERRY, and Mr. WHITEHOUSE) submitted an amendment intended to be proposed by him to the bill H.R. 1, supra; which was ordered to lie on the table.

SA 172. Mr. UDALL, of Colorado (for himself, Mr. BEGICH, and Mr. KAUFMAN) submitted an amendment intended to be proposed by him to the bill H.R. 1, supra; which was ordered to lie on the table.

SA 173. Mr. LEVIN (for himself, Ms. STABENOW, and Mr. CARDIN) submitted an amendment intended to be proposed to amendment SA 98 proposed by Mr. INOUYE (for himself and Mr. BAUCUS) to the bill H.R. 1, supra; which was ordered to lie on the table.

SA 174. Mr. COBURN submitted an amendment intended to be proposed to amendment SA 98 proposed by Mr. INOUYE (for himself and Mr. BAUCUS) to the bill H.R. 1, supra; which was ordered to lie on the table.

SA 175. Mr. COBURN submitted an amendment intended to be proposed by him to the bill H.R. 1, supra; which was ordered to lie on the table.

SA 176. Mr. COBURN submitted an amendment intended to be proposed to amendment SA 98 proposed by Mr. INOUYE (for himself and Mr. BAUCUS) to the bill H.R. 1, supra; which was ordered to lie on the table.

SA 177. Mr. SPECTER submitted an amendment intended to be proposed to amendment SA 98 proposed by Mr. INOUYE (for himself and Mr. BAUCUS) to the bill H.R. 1, supra; which was ordered to lie on the table.

SA 178. Mr. HARKIN proposed an amendment to amendment SA 98 proposed by Mr. INOUYE (for himself and Mr. BAUCUS) to the bill H.R. 1, supra.

SA 179. Mr. VITTER proposed an amendment to amendment SA 98 proposed by Mr. INOUYE (for himself and Mr. BAUCUS) to the bill H.R. 1, supra.

SA 180. Ms. STABENOW (for herself, Mr. ROCKEFELLER, Mr. BEGICH, Mr. LEVIN, and Mr. BROWN) submitted an amendment intended to be proposed to amendment SA 98 proposed by Mr. INOUYE (for himself and Mr. BAUCUS) to the bill H.R. 1, supra; which was ordered to lie on the table.

SA 181. Ms. STABENOW (for herself and Mr. LEVIN) submitted an amendment intended to be proposed to amendment SA 98 proposed by Mr. INOUYE (for himself and Mr. BAUCUS) to the bill H.R. 1, supra; which was ordered to lie on the table.

SA 182. Mr. ROCKEFELLER (for himself, Mr. DORGAN, Mr. SCHUMER, and Mr. LAUTENBERG) submitted an amendment intended to be proposed to amendment SA 98 proposed by Mr. INOUYE (for himself and Mr. BAUCUS) to the bill H.R. 1, supra; which was ordered to lie on the table.

SA 183. Mr. ROCKEFELLER (for himself, Mrs. HUTCHISON, and Mr. DORGAN) submitted an amendment intended to be proposed to amendment SA 98 proposed by Mr. INOUYE (for himself and Mr. BAUCUS) to the bill H.R. 1, supra; which was ordered to lie on the table.

SA 184. Mr. LEAHY (for himself and Ms. KLOBUCHAR) submitted an amendment intended to be proposed by him to the bill H.R. 1, supra; which was ordered to lie on the table.

SA 185. Mr. SCHUMER (for himself, Mr. SPECTER, Mr. LAUTENBERG, Mr. MENENDEZ, and Mrs. GILLIBRAND) submitted an amendment intended to be proposed to amendment SA 98 proposed by Mr. INOUYE (for himself and Mr. BAUCUS) to the bill H.R. 1, supra; which was ordered to lie on the table.

SA 186. Mr. UDALL, of Colorado (for himself and Mr. BENNET, of Colorado) submitted an amendment intended to be proposed to amendment SA 98 proposed by Mr. INOUYE (for himself and Mr. BAUCUS) to the bill H.R. 1, supra; which was ordered to lie on the table.

SA 187. Mr. UDALL, of Colorado (for himself, Mr. KERRY, Mr. BINGAMAN, Mr. WHITEHOUSE, Mrs. GILLIBRAND, and Mr. SCHUMER) submitted an amendment intended to be proposed to amendment SA 98 proposed by Mr. INOUYE (for himself and Mr. BAUCUS) to the bill H.R. 1, supra; which was ordered to lie on the table.

SA 188. Mr. INHOFE submitted an amendment intended to be proposed to amendment SA 98 proposed by Mr. INOUYE (for himself and Mr. BAUCUS) to the bill H.R. 1, supra; which was ordered to lie on the table.

SA 189. Mr. DEMINT submitted an amendment intended to be proposed to amendment SA 98 proposed by Mr. INOUYE (for himself and Mr. BAUCUS) to the bill H.R. 1, supra; which was ordered to lie on the table.

SA 190. Ms. LANDRIEU (for herself and Mr. VITTER) submitted an amendment intended to be proposed to amendment SA 98 proposed by Mr. INOUYE (for himself and Mr. BAUCUS) to the bill H.R. 1, supra; which was ordered to lie on the table.

SA 191. Ms. MURKOWSKI submitted an amendment intended to be proposed to amendment SA 98 proposed by Mr. INOUYE (for himself and Mr. BAUCUS) to the bill H.R. 1, supra; which was ordered to lie on the table.

SA 192. Ms. MURKOWSKI submitted an amendment intended to be proposed to amendment SA 98 proposed by Mr. INOUYE (for himself and Mr. BAUCUS) to the bill H.R. 1, supra; which was ordered to lie on the table.

SA 193. Ms. MURKOWSKI submitted an amendment intended to be proposed to amendment SA 98 proposed by Mr. INOUYE (for himself and Mr. BAUCUS) to the bill H.R. 1, supra; which was ordered to lie on the table.

SA 194. Ms. MURKOWSKI submitted an amendment intended to be proposed to amendment SA 98 proposed by Mr. INOUYE (for himself and Mr. BAUCUS) to the bill H.R. 1, supra; which was ordered to lie on the table.

SA 195. Mr. BINGAMAN (for himself, Mrs. BOXER, Mr. WYDEN, Mr. KERRY, Mr. TESTER, Mr. UDALL of New Mexico, and Ms. STABENOW) submitted an amendment intended to be proposed to amendment SA 98 proposed by Mr. INOUYE (for himself and Mr. BAUCUS) to the bill H.R. 1, supra; which was ordered to lie on the table.

SA 196. Mrs. MCCASKILL submitted an amendment intended to be proposed to amendment SA 98 proposed by Mr. INOUYE (for himself and Mr. BAUCUS) to the bill H.R. 1, supra; which was ordered to lie on the table.

SA 197. Mr. THUNE submitted an amendment intended to be proposed to amendment SA 98 proposed by Mr. INOUYE (for himself and Mr. BAUCUS) to the bill H.R. 1, supra; which was ordered to lie on the table.

SA 198. Mr. INHOFE (for himself and Mr. THUNE) submitted an amendment intended to be proposed to amendment SA 98 proposed by Mr. INOUYE (for himself and Mr. BAUCUS) to the bill H.R. 1, supra; which was ordered to lie on the table.

SA 199. Mrs. LINCOLN submitted an amendment intended to be proposed to amendment SA 98 proposed by Mr. INOUYE (for himself and Mr. BAUCUS) to the bill H.R. 1, supra; which was ordered to lie on the table.

SA 200. Mr. DORGAN submitted an amendment intended to be proposed to amendment SA 98 proposed by Mr. INOUYE (for himself and Mr. BAUCUS) to the bill H.R. 1, supra; which was ordered to lie on the table.

SA 201. Ms. KLOBUCHAR (for herself, Mr. HATCH, Mr. BENNETT, and Mr. KOHL) submitted an amendment intended to be proposed to amendment SA 98 proposed by Mr. INOUYE (for himself and Mr. BAUCUS) to the bill H.R. 1, supra; which was ordered to lie on the table.

SA 202. Mr. SANDERS submitted an amendment intended to be proposed to amendment SA 98 proposed by Mr. INOUYE (for himself and Mr. BAUCUS) to the bill H.R. 1, supra; which was ordered to lie on the table.

SA 203. Mr. SANDERS (for himself and Mr. LEAHY) submitted an amendment intended to be proposed to amendment SA 98 proposed by Mr. INOUYE (for himself and Mr. BAUCUS) to the bill H.R. 1, supra; which was ordered to lie on the table.

SA 204. Ms. LANDRIEU (for herself, Mr. VITTER, and Mr. SPECTER) submitted an amendment intended to be proposed to amendment SA 98 proposed by Mr. INOUYE (for himself and Mr. BAUCUS) to the bill H.R. 1, supra; which was ordered to lie on the table.

SA 205. Ms. LANDRIEU (for herself and Mr. VITTER) submitted an amendment intended to be proposed to amendment SA 98 proposed by Mr. INOUYE (for himself and Mr. BAUCUS) to the bill H.R. 1, supra; which was ordered to lie on the table.

SA 206. Ms. LANDRIEU (for herself and Mr. VITTER) submitted an amendment intended to be proposed to amendment SA 98 proposed by Mr. INOUYE (for himself and Mr. BAUCUS) to the bill H.R. 1, supra; which was ordered to lie on the table.

TEXT OF AMENDMENTS

SA 106. Mr. ISAKSON (for himself and Mr. LIEBERMAN) submitted an amendment intended to be proposed to amendment SA 98 proposed by Mr. INOUYE (for himself and Mr. BAUCUS) to the bill H.R. 1, making supplemental appropriations for job preservation and creation, infrastructure investment, energy efficiency and science, assistance to the unemployed, and State and

local fiscal stabilization, for fiscal year ending September 30, 2009, and for other purposes; which was ordered to lie on the table; as follows:

Strike section 1006 of title I of Division B and insert the following:

SEC. 1006. CREDIT FOR CERTAIN HOME PURCHASES.

(a) ALLOWANCE OF CREDIT.—Subpart A of part IV of subchapter A of chapter 1 is amended by inserting after section 25D the following new section:

"SEC. 25E. CREDIT FOR CERTAIN HOME PURCHASES.

''(a) ALLOWANCE OF CREDIT.—

''(1) IN GENERAL.—In the case of an individual who is a purchaser of a qualified principal residence during the taxable year, there shall be allowed as a credit against the tax imposed by this chapter an amount equal to 10 percent of the purchase price of the residence.

''(2) DOLLAR LIMITATION.—The amount of the credit allowed under paragraph (1) shall not exceed $15,000.

''(3) ALLOCATION OF CREDIT AMOUNT.—At the election of the taxpayer, the amount of the credit allowed under paragraph (1) (after application of paragraph (2)) may be equally divided among the 2 taxable years beginning with the taxable year in which the purchase of the qualified principal residence is made.

''(b) LIMITATIONS.—

''(1) DATE OF PURCHASE.—The credit allowed under subsection (a) shall be allowed only with respect to purchases made—

''(A) after December 31, 2008, and

''(B) before January 1, 2010.

''(2) LIMITATION BASED ON AMOUNT OF TAX.—In the case of a taxable year to which section 26(a)(2) does not apply, the credit allowed under subsection (a) for any taxable year shall not exceed the excess of—

''(A) the sum of the regular tax liability (as defined in section 26(b)) plus the tax imposed by section 55, over

''(B) the sum of the credits allowable under this subpart (other than this section) for the taxable year.

''(3) ONE-TIME ONLY.—

''(A) IN GENERAL.—If a credit is allowed under this section in the case of any individual (and such individual's spouse, if married) with respect to the purchase of any qualified principal residence, no credit shall be allowed under this section in any taxable year with respect to the purchase of any other qualified principal residence by such individual or a spouse of such individual.

''(B) JOINT PURCHASE.—In the case of a purchase of a qualified principal residence by 2 or more unmarried individuals or by 2 married individuals filing separately, no credit shall be allowed under this section if a credit under this section has been allowed to any of such individuals in any taxable year with respect to the purchase of any other qualified principal residence.

''(c) QUALIFIED PRINCIPAL RESIDENCE.—For purposes of this section, the term 'qualified principal residence' means a single-family residence that is purchased to be the principal residence of the purchaser.

''(d) DENIAL OF DOUBLE BENEFIT.—No credit shall be allowed under this section for any purchase for which a credit is allowed under section 36 or section 1400C.

''(e) SPECIAL RULES.—

''(1) JOINT PURCHASE.—

''(A) MARRIED INDIVIDUALS FILING SEPARATELY.—In the case of 2 married individuals filing separately, subsection (a) shall be applied to each such individual by substituting '$7,500' for '$15,000' in subsection (a)(1).

''(B) UNMARRIED INDIVIDUALS.—If 2 or more individuals who are not married purchase a qualified principal residence, the amount of the credit allowed under subsection (a) shall be allocated among such individuals in such manner as the Secretary may prescribe, except that the total amount of the credits allowed to all such individuals shall not exceed $15,000.

''(2) PURCHASE.—In defining the purchase of a qualified principal residence, rules similar to the rules of paragraphs (2) and (3) of section 1400C(e) (as in effect on the date of the enactment of this section) shall apply.

''(3) REPORTING REQUIREMENT.—Rules similar to the rules of section 1400C(f) (as so in effect) shall apply.

''(f) RECAPTURE OF CREDIT IN THE CASE OF CERTAIN DISPOSITIONS.—

''(1) IN GENERAL.—In the event that a taxpayer—

''(A) disposes of the principal residence with respect to which a credit was allowed under subsection (a), or

''(B) fails to occupy such residence as the taxpayer's principal residence,

at any time within 24 months after the date on which the taxpayer purchased such residence, then the tax imposed by this chapter for the taxable year during which such disposition occurred or in which the taxpayer failed to occupy the residence as a principal residence shall be increased by the amount of such credit.

''(2) EXCEPTIONS.—

''(A) DEATH OF TAXPAYER.—Paragraph (1) shall not apply to any taxable year ending after the date of the taxpayer's death.

''(B) INVOLUNTARY CONVERSION.—Paragraph (1) shall not apply in the case of a residence which is compulsorily or involuntarily converted (within the meaning of section 1033(a)) if the taxpayer acquires a new principal residence within the 2-year period beginning on the date of the disposition or cessation referred to in such paragraph. Paragraph (1) shall apply to such new principal residence during the remainder of the 24-month period described in such paragraph as if such new principal residence were the converted residence.

''(C) TRANSFERS BETWEEN SPOUSES OR INCIDENT TO DIVORCE.—In the case of a transfer of a residence to which section 1041(a) applies—

''(i) paragraph (1) shall not apply to such transfer, and

''(ii) in the case of taxable years ending after such transfer, paragraph (1) shall apply to the transferee in the same manner as if such transferee were the transferor (and shall not apply to the transferor).

''(D) RELOCATION OF MEMBERS OF THE ARMED FORCES.—Paragraph (1) shall not apply in the case of a member of the Armed Forces of the United States on active duty who moves pursuant to a military order and incident to a permanent change of station.

''(3) JOINT RETURNS.—In the case of a credit allowed under subsection (a) with respect to a joint return, half of such credit shall be treated as having been allowed to each individual filing such return for purposes of this subsection.

''(4) RETURN REQUIREMENT.—If the tax imposed by this chapter for the taxable year is increased under this subsection, the taxpayer shall, notwithstanding section 6012, be required to file a return with respect to the taxes imposed under this subtitle.

''(g) BASIS ADJUSTMENT.—For purposes of this subtitle, if a credit is allowed under this section with respect to the purchase of any residence, the basis of such residence shall be reduced by the amount of the credit so allowed.

''(h) ELECTION TO TREAT PURCHASE IN PRIOR YEAR.—In the case of a purchase of a principal residence during the period described in subsection (b)(1), a taxpayer may elect to treat such purchase as made on December 31, 2008, for purposes of this section.''.

(b) CLERICAL AMENDMENT.—The table of sections for subpart A of part IV of subchapter A of chapter 1 is amended by inserting after the item relating to section 25D the following new item:

''Sec. 25E. Credit for certain home purchases.''.

(c) SUNSET OF CURRENT FIRST-TIME HOMEBUYER CREDIT.—

(1) IN GENERAL.—Subsection (h) of section 36 is amended by striking ''July 1, 2009'' and inserting ''the date of the enactment of the American Recovery and Reinvestment Tax Act of 2009''.

(2) ELECTION TO TREAT PURCHASE IN PRIOR YEAR.—Subsection (g) of section 36 is amended by striking ''July 1, 2009'' and inserting ''the date of the enactment of the American Recovery and Reinvestment Tax Act of 2009''.

(d) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2008.

SA 107. Mr. VITTER submitted an amendment intended to be proposed to amendment SA 98 proposed by Mr. INOUYE (for himself and Mr. BAUCUS) to the bill H.R. 1, making supplemental appropriations for job preservation and creation, infrastructure investment, energy efficiency and science, assistance to the unemployed, and State and local fiscal stabilization, for fiscal year ending September 30, 2009, and for other purposes; which was ordered to lie on the table; as follows:

On page 431, between lines 8 and 9, insert the following:

SEC. ____. PROHIBITION ON USE OF FUNDS BY OR FOR ACORN.

None of the funds appropriated or otherwise made available by this Act may be used directly or indirectly to fund the Association of Community Organizations for Reform Now (ACORN).

SA 108. Mr. COBURN submitted an amendment intended to be proposed to amendment SA 98 proposed by Mr. INOUYE (for himself and Mr. BAUCUS) to the bill H.R. 1, making supplemental appropriations for job preservation and creation, infrastructure investment, energy efficiency and science, assistance to the unemployed, and State and local fiscal stabilization, for fiscal year ending September 30, 2009, and for other purposes; which was ordered to lie on the table; as follows:

On page 74, beginning on line 12, strike ''$4,600,000,000'' and all that follows through ''powerplant(s): *Provided further*'' on line 15, and insert ''$2,600,000,000: *Provided*''.

SA 109. Mr. COBURN (for himself, Mr. ENZI, Mr. MCCAIN, and Mr. DEMINT) submitted an amendment intended to be proposed to amendment SA 98 proposed by Mr. INOUYE (for himself and Mr. BAUCUS) to the bill H.R. 1, making supplemental appropriations for job preservation and creation, infrastructure investment, energy efficiency and science, assistance to the unemployed, and State and local fiscal stabilization, for fiscal year ending September 30, 2009, and for other purposes; as follows:

On page 475, beginning on line 1, strike through page 477, line 17.

SA 110. Mrs. MURRAY (for herself, Mrs. FEINSTEIN, Mr. SPECTER, Mr. REID,

Mr. DURBIN, Mr. DODD, Mrs. BOXER, Mr. LEAHY, Ms. MIKULSKI, Mr. LAUTENBERG, Ms. STABENOW, Mr. LEVIN, Mr. BROWN, Mr. CARDIN, Mr. SANDERS, Mr. LIEBERMAN, Ms. CANTWELL, Mr. UDALL of Colorado, Mr. WHITEHOUSE, Mr. BEGICH, Mr. SCHUMER, Mr. BYRD, Mr. MENENDEZ, Mr. CARPER, and Mr. TESTER) proposed an amendment to amendment SA 98 proposed by Mr. INOUYE (for himself and Mr. BAUCUS) to the bill H.R. 1, making supplemental appropriations for job preservation and creation, infrastructure investment, energy efficiency and science, assistance to the unemployed, and State and local fiscal stabilization, for fiscal year ending September 30, 2009, and for other purposes; as follows:

Beginning on page 118, line 4, strike ''$6,400,000,000, to remain available'' and all that follows through ''$2,000,000,000 shall be for'' and insert in-lieu thereof ''$13,400,000,000, to remain available until September 30, 2010, of which $10,000,000,000 shall be for making capitalization grants for the Clean Water State Revolving Funds under title VI of the Federal Water Pollution Control Act, as amended; of which $3,000,000,000 shall be for''.

On page 232, line 16, insert ''and other surface transportation'' prior to the word ''investment'', ''

On page 232, line 20, strike ''$27,060,000,000'' and insert ''$40,060,000,000''.

On page 239, line 24, strike ''$8,400,000,000'' and insert $10,400,000,000''.

On page 242, after line 10, insert the following:

SUPPLEMENTAL GRANTS FOR FIXED GUIDEWAY MODERNIZATION

For an additional amount for capital expenditures authorized under section 5309(b)(2), $2,000,000,000, to remain available through September 30, 2010: *Provided*, That the Secretary of Transportation shall apportion the funding provided under this heading using the formula set forth in subsection 5337(a)(7) of title 49, United States Code: *Provided further*, That the federal share of the costs for which a grant is made under this heading shall be at the option of the recipient, and may be up to 100 percent: *provided further*, That the funds appropriated under this heading shall not be commingled with funds available under the Formula and Bus Grants account.

SUPPLEMENTAL FUNDS FOR CAPITAL INVESTMENT GRANTS

For an additional amount for ''Capital Investment Grants'' as authorized under section 5338(c)(4) of title 49, United States Code, and allocated under section 5309(m)(2)(A) of such title, to enable the Secretary of Transportation to make discretionary grants as authorized by section 5309(d) and (e) of such title, $1,000,000,000, to remain available through September 30, 2011: *Provided*, That in awarding grants with funding provided under this heading, the Secretary shall give priority to projects that the grant funding can expedite their completion and their entry into revenue service: *Provided further*, That such funding shall be allocated without regard to the requirements of section 5309(m)(2)(A)(i) of title 49, United States Code: *Provided further*, That the federal share of the costs for which a grant is made under this heading shall be at the option of the recipient, and may be up to 100 percent: *Provided further*, That the funds appropriated under this heading shall not be commingled with funds available under the Capital Investment Grants account.

Each amount provided in this amendment is designated as an emergency requirement and necessary to meet emergency needs pursuant to section 204(a) of S. Con. Res. 21 (110th Congress) and section 301(b)(2) of S. Con. Res. 70 (110th Congress), the concurrent resolutions on the budget for fiscal years 2008 and 2009.

SA 111. Mrs. MURRAY submitted an amendment intended to be proposed to amendment SA 98 proposed by Mr. INOUYE (for himself and Mr. BAUCUS) to the bill H.R. 1, making supplemental appropriations for job preservation and creation, infrastructure investment, energy efficiency and science, assistance to the unemployed, and State and local fiscal stabilization, for fiscal year ending September 30, 2009, and for other purposes; which was ordered to lie on the table; as follows:

On page 431, between lines 8 and 9, insert the following:

SEC. 1607. FHA LOAN LIMITS FOR 2009.

(a) LOAN LIMIT FLOOR BASED ON 2008 LEVELS.—For mortgages for which the mortgagee issues credit approval for the borrower during calendar year 2009, if the dollar amount limitation on the principal obligation of a mortgage determined under section 203(b)(2) of the National Housing Act (12 U.S.C. 1709(b)(2)) for any size residence for any area is less than such dollar amount limitation that was in effect for such size residence for such area for 2008 pursuant to section 202 of the Economic Stimulus Act of 2008 (Public Law 110–185; 122 Stat. 620), notwithstanding any other provision of law, the maximum dollar amount limitation on the principal obligation of a mortgage for such size residence for such area for purposes of such section 203(b)(2) shall be considered (except for purposes of section 255(g) of such Act (12 U.S.C. 1715z–20(g))) to be such dollar amount limitation in effect for such size residence for such area for 2008.

(b) DISCRETIONARY AUTHORITY FOR SUB-AREAS.—Notwithstanding any other provision of law, if the Secretary of Housing and Urban Development determines, for any geographic area that is smaller than an area for which dollar amount limitations on the principal obligation of a mortgage are determined under section 203(b)(2) of the National Housing Act, that a higher such maximum dollar amount limitation is warranted for any particular size or sizes of residences in such sub-area by higher median home prices in such sub-area, the Secretary may, for mortgages for which the mortgagee issues credit approval for the borrower during calendar year 2009, increase the maximum dollar amount limitation for such size or sizes of residences for such sub-area that is otherwise in effect (including pursuant to subsection (a) of this section), but in no case to an amount that exceeds the amount specified in section 202(a)(2) of the Economic Stimulus Act of 2008.

SEC. 1608. GSE CONFORMING LOAN LIMITS FOR 2009.

(a) LOAN LIMIT FLOOR BASED ON 2008 LEVELS.—For mortgages originated during calendar year 2009, if the limitation on the maximum original principal obligation of a mortgage that may purchased by the Federal National Mortgage Association or the Federal Home Loan Mortgage Corporation determined under section 302(b)(2) of the Federal National Mortgage Association Charter Act (12 U.S.C. 1717(b)(2)) or section 305(a)(2) of the Federal Home Loan Mortgage Corporation Act (12 U.S.C. 1754(a)(2)), respectively, for any size residence for any area is less than such maximum original principal obligation limitation that was in effect for such size residence for such area for 2008 pursuant to section 201 of the Economic Stimulus Act of 2008 (Public Law 110–185; 122 Stat. 619), notwithstanding any other provision of law, the limitation on the maximum original principal obligation of a mortgage for such Association and Corporation for such size residence for such area shall be such maximum limitation in effect for such size residence for such area for 2008.

(b) DISCRETIONARY AUTHORITY FOR SUB-AREAS.—Notwithstanding any other provision of law, if the Director of the Federal Housing Finance Agency determines, for any geographic area that is smaller than an area for which limitations on the maximum original principal obligation of a mortgage are determined for the Federal National Mortgage Association or the Federal Home Loan Mortgage Corporation, that a higher such maximum original principal obligation limitation is warranted for any particular size or sizes of residences in such sub-area by higher median home prices in such sub-area, the Director may, for mortgages originated during 2009, increase the maximum original principal obligation limitation for such size or sizes of residences for such sub-area that is otherwise in effect (including pursuant to subsection (a) of this section) for such Association and Corporation, but in no case to an amount that exceeds the amount specified in the matter following the comma in section 201(a)(1)(B) of the Economic Stimulus Act of 2008.

SEC. 1609. FHA REVERSE MORTGAGE LOAN LIMITS FOR 2009.

For mortgages for which the mortgagee issues credit approval for the borrower during calendar year 2009, the second sentence of section 255(g) of the National Housing Act (12 U.S.C. 1715z-20(g)) shall be considered to require that in no case may the benefits of insurance under such section 255 exceed 150 percent of the maximum dollar amount in effect under the sixth sentence of section 305(a)(2) of the Federal Home Loan Mortgage Corporation Act (12 U.S.C. 1454(a)(2)).

SA 112. Mrs. BOXER (for herself, Mr. ENSIGN, Mr. BAYH, and Mr. SPECTER) submitted an amendment intended to be proposed to amendment SA 98 proposed by Mr. INOUYE (for himself and Mr. BAUCUS) to the bill H.R. 1, making supplemental appropriations for job preservation and creation, infrastructure investment, energy efficiency and science, assistance to the unemployed, and State and local fiscal stabilization, for fiscal year ending September 30, 2009, and for other purposes; which was order to lie on the table; as follows:

On page 514, between lines 16 and 17, insert the following:

PART X—INVEST IN THE USA

SEC. 1291. ALLOWANCE OF DEDUCTION FOR DIVIDENDS RECEIVED FROM CONTROLLED FOREIGN CORPORATIONS FOR ADDITIONAL YEAR.

(a) IN GENERAL.—Section 965 (relating to temporary dividends received deduction) is amended by adding at the end the following new subsection:

''(g) ALLOWANCE FOR DEDUCTION FOR AN ADDITIONAL YEAR.—

''(1) IN GENERAL.—In the case of an election under this subsection, subsection (f)(1) shall be applied by substituting 'January 1, 2010,' for 'the date of the enactment of this section'.

''(2) SPECIAL RULES.—For purposes of paragraph (1)—

''(A) EXTRAORDINARY DIVIDENDS.—Subsection (b)(2) shall be applied by substituting 'June 30, 2009' for 'June 30, 2003'.

''(B) DETERMINATIONS RELATING TO RELATED PARTY INDEBTEDNESS.—Subsection (b)(3)(B) shall be applied by substituting 'October 3, 2009' for 'October 3, 2004'.

''(C) APPLICABLE FINANCIAL STATEMENT.—Subsection (c)(1) shall be applied by substituting 'June 30, 2009' for 'June 30, 2003' each place it occurs.

''(D) DETERMINATIONS RELATING TO BASE PERIOD.—Subsection (c)(2) shall be applied by substituting 'June 30, 2009' for 'June 30, 2003'.

''(E) REQUIREMENTS FOR INVESTMENT IN UNITED STATES.—Subsection (b)(4) shall be applied—

''(i) by inserting 'deposited in 1 or more United States financial institutions and' after 'amount of the dividend', and

''(ii) by striking subparagraph (B) thereof and inserting the following:

'' '(B) provides for the reinvestment of such dividend in the United States (other than as payment for executive compensation) as a source of funding for only 1 or more of the following purposes:

'' '(i) worker hiring and training,

'' '(ii) research and development,

'' '(iii) capital improvements,

'' '(iv) acquisitions of business entities for the purpose of retaining or creating jobs in the United States, and

'' '(v) clean energy initiatives (such as clean energy research and development, energy efficiency, clean energy start ups, and clean energy jobs).

For any purpose described in clause (i), (ii), or (iii), funding shall qualify for purposes of this paragraph only if such funding supplements but does not supplant otherwise scheduled funding for either taxable year described in subsection (f) by the taxpayer for such purpose. Such scheduled funding shall be certified by the individual and entity approving the domestic reinvestment plan.'.

''(3) AUDIT.—Not later than 2 years after the date of the election under this subsection, the Internal Revenue Service shall conduct an audit of the taxpayer with respect to any reinvestment transaction arising from such election.''.

(b) EFFECTIVE DATE.—The amendment made by subsection (a) shall apply to taxable years ending on or after January 1, 2010.

SA 113. Mr. WYDEN submitted an amendment intended to be proposed by him to the bill H.R. 1, making supplemental appropriations for job preservation and creation, infrastructure investment, energy efficiency and science, assistance to the unemployed, and State and local fiscal stabilization, for fiscal year ending September 30, 2009, and for other purposes; which was ordered to lie on the table; as follows:

At the end of title II, add the following:

SEC. _____. ADDITIONAL AMOUNT FOR COMPETITIVE GRANT PROGRAM FOR CONSTRUCTION OF RESEARCH SCIENCE BUILDINGS.— (a) IN GENERAL.—The amount appropriated or otherwise made available by this title under the heading ''CONSTRUCTION OF RESEARCH FACILITIES'' is increased by $100,000,000.

(b) AVAILABILITY.—Of the amount appropriated or otherwise made available by this title under the heading ''CONSTRUCTION OF RESEARCH FACILITIES'', as increased by subsection (a), $100,000,000 shall be available for the competitive grant program for construction of research science buildings that is authorized by sections 13 through 15 of the National Institute of Standards and Technology Act (15 U.S.C. 278c–278e).

(c) REQUIREMENT OF TIMELY AWARD OF GRANTS.—Competitive grants using amounts appropriated or otherwise made available by this title under the heading ''CONSTRUCTION OF RESEARCH FACILITIES'' shall be awarded not later than 120 days after the date of the enactment of this Act (or, in the case of appropriations not available upon such date of enactment, not later than 120 days after the appropriation becomes available for obligation).

SA 114. Mr. KERRY (for himself, Mr. KENNEDY, Mr. BINGAMAN, Mr. MENENDEZ, and Mr. WHITEHOUSE) submitted an amendment intended to be proposed by him to the bill H.R. 1, making supplemental appropriations for job preservation and creation, infrastructure investment, energy efficiency and science, assistance to the unemployed, and State and local fiscal stabilization, for fiscal year ending September 30, 2009, and for other purposes; which was ordered to lie on the table; as follows:

On page 71, line 22, before the period at the end, insert the following: '': *Provided further*, That the Secretary of Energy shall increase the ceiling on energy savings performance contacts entered into under section 801 of the National Energy Conservation Policy Act (42 U.S.C. 8287) prior to December 1, 2008, to ensure that projects for which a contractor has been selected under the contracts are concluded in a timely manner''.

SA 115. Mr. INHOFE (for himself and Mr. BENNET of Colorado) submitted an amendment intended to be proposed to amendment SA 98 proposed by Mr. INOUYE (for himself and Mr. BAUCUS) to the bill H.R. 1, making supplemental appropriations for job preservation and creation, infrastructure investment, energy efficiency and science, assistance to the unemployed, and State and local fiscal stabilization, for fiscal year ending September 30, 2009, and for other purposes; which was ordered to lie on the table; as follows:

On page 77, line 14, before the period, insert the following: '': *Provided further*, That a small business concern (within the meaning of section 3 of the Small Business Act (15 U.S.C. 632)) shall be eligible to obtain a loan guarantee under section 1702(b)(2) of the Energy Policy Act of 2005 (42 U.S.C. 16512(b)(2)) with funds made available under this heading for capital expenditures necessary to comply during the 3-year period beginning on the date of enactment of this Act with environmental requirements imposed by a Federal agency''.

SA 116. Mr. CARDIN (for himself, Mr. ENSIGN, and Mr. UDALL of Colorado) submitted an amendment intended to be proposed to amendment SA 98 proposed by Mr. INOUYE (for himself and Mr. BAUCUS) to the bill H.R. 1, making supplemental appropriations for job preservation and creation, infrastructure investment, energy efficiency and science, assistance to the unemployed, and State and local fiscal stabilization, for fiscal year ending September 30, 2009, and for other purposes; which was ordered to lie on the table; as follows:

Strike subsections (a) and (b) of section 1006 of division B and insert the following:

(a) EXTENSION.—

(1) IN GENERAL.—Section 36(h) is amended by striking ''July 1, 2009'' and inserting ''January 1, 2010''.

(2) CONFORMING AMENDMENT.—Section 36(g) is amended by striking ''July 1, 2009'' and inserting ''January 1, 2010''.

(b) WAIVER OF RECAPTURE.—

(1) IN GENERAL.—Paragraph (4) of section 36(f) is amended by adding at the end the following new subparagraph:

''(D) WAIVER OF RECAPTURE FOR PURCHASES IN 2009.—In the case of any credit allowed with respect to the purchase of a principal residence after December 31, 2008, and before January 1, 2010—

''(i) paragraph (1) shall not apply, and

''(ii) paragraph (2) shall apply only if the disposition or cessation described in paragraph (2) with respect to such residence occurs during the 36-month period beginning on the date of the purchase of such residence by the taxpayer.''.

(2) CONFORMING AMENDMENT.—Subsection (g) of section 36 is amended by striking ''subsection (c)'' and inserting ''subsections (c) and (f)(4)(D)''.

SA 117. Mr. VITTER submitted an amendment intended to be proposed by him to the bill H.R. 1, making supplemental appropriations for job preservation and creation, infrastructure investment, energy efficiency and science, assistance to the unemployed, and State and local fiscal stabilization, for fiscal year ending September 30, 2009, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. ____. (a) Each amount appropriated or otherwise made available in the matter under the heading entitled ''DEPARTMENT OF DEFENSE—CIVIL'' of title IV is increased by 100 percent.

(b) Notwithstanding any other provision of this Act, each amount provided by each matter under the headings entitled ''ENERGY EFFICIENCY AND RENEWABLE ENERGY'' and ''FOSSIL ENERGY RESEARCH AND DEVELOPMENT'' under the heading entitled ''ENERGY PROGRAMS'' under the heading entitled ''DEPARTMENT OF ENERGY'' of title IV is reduced by the pro rata percentage required to carry out subsection (a).

SA 118. Mr. VITTER submitted an amendment intended to be proposed by him to the bill H.R. 1, making supplemental appropriations for job preservation and creation, infrastructure investment, energy efficiency and science, assistance to the unemployed, and State and local fiscal stabilization, for fiscal year ending September 30, 2009, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. _____. (a) Each amount appropriated or otherwise made available in the matter under the heading entitled ''DEPARTMENT OF DEFENSE—CIVIL'' of title IV is increased by 100 percent.

(b) Notwithstanding any other provision of this Act, the amount provided by the matter under the heading entitled ''DEFENSE ENVIRONMENTAL CLEANUP'' under the heading entitled ''ENVIRONMENTAL AND OTHER DEFENSE ACTIVITIES'' under the heading entitled ''ATOMIC ENERGY DEFENSE ACTIVITIES'' of title IV is reduced by $4,890,000,000.

SA 119. Mr. DEMINT submitted an amendment intended to be proposed to amendment SA 98 proposed by Mr. INOUYE (for himself and Mr. BAUCUS) to the bill H.R. 1, making supplemental appropriations for job preservation and creation, infrastructure investment,

energy efficiency and science, assistance to the unemployed, and State and local fiscal stabilization, for fiscal year ending September 30, 2009, and for the purposes; which was ordered to lie on the table; as follows:

On page 122, after line 23, add the following:

Subtitle B—Expedited Lease Sales

SEC. 711. SHORT TITLE.

This subtitle may be cited as the ''Drill Now Act of 2009''.

SEC. 712. DEFINITIONS.

In this subtitle:

(1) OPENED AREA.—The term ''opened area'' means any area of the outer Continental shelf that—

(A) before the date of enactment of this Act, was closed to oil or gas leasing; and

(B) as of the date of enactment of this Act, is made available for leasing pursuant to section 713(a) and the amendments made by that section.

(2) SECRETARY.—The term ''Secretary'' means the Secretary of the Interior.

SEC. 713. LEASING ON OUTER CONTINENTAL SHELF.

(a) OPENING NEW OFFSHORE AREAS TO OIL AND GAS DEVELOPMENT.—

(1) IN GENERAL.—Sections 104 and 105 of the Department of the Interior, Environment, and Related Agencies Appropriations Act, 2008 (Public Law 110–161; 121 Stat. 2118) are repealed.

(2) EASTERN GULF OF MEXICO.—Section 104 of the Gulf of Mexico Energy Security Act of 2006 (43 U.S.C. 1331 note; Public Law 109–432) is amended to read as follows:

''SEC. 104. DESIGNATION OF NATIONAL DEFENSE AREAS.

''The United States reserves the right to designate by and through the Secretary of Defense, with the approval of the President, national defense areas on the outer Continental Shelf pursuant to section 12(d) of the Outer Continental Shelf Lands Act (43 U.S.C. 1341(d)).''.

(b) EXPEDITED LEASING.—The Secretary may conduct leasing, preleasing, and related activities for any opened area before June 30, 2012, notwithstanding the omission of the opened area from the Outer Continental Shelf leasing program developed pursuant to section 18 of the Outer Continental Shelf Lands Act (43 U.S.C. 1344) for the period ending June 30, 2012.

(c) NO SURFACE OCCUPANCY.—Any lease issued by the Secretary pursuant to section 8 of the Outer Continental Shelf Lands Act (43 U.S.C. 1337) for any submerged land of the outer Continental Shelf in any opened area lying within 25 miles of the coastline of any State shall include a provision prohibiting permanent surface occupancy under that lease within that 25-mile area.

(d) DISPOSITION OF REVENUES FROM OUTER CONTINENTAL SHELF AREAS OPENED UNDER THIS SECTION.—

(1) IN GENERAL.—Notwithstanding section 9 of the Outer Continental Shelf Lands Act (43 U.S.C. 1338) and subject to the other provisions of this section, the Secretary of the Treasury shall deposit rentals, royalties, bonus bids, and other sums due and payable from any leased tract within an opened area, and from all other leased tracts in any other area for which leases are entered into after the date of enactment of this Act, as follows:

(A) 50 percent in the general fund of the Treasury.

(B) 50 in a special account in the Treasury, for allocation by the Secretary among the States in accordance with paragraph (2).

(2) ALLOCATION.—

(A) IN GENERAL.—For fiscal year 2009 and each fiscal year thereafter, the amount made available under paragraph (1)(B) shall be allocated among States in amounts (based on a formula established by the Secretary by regulation) that are inversely proportional to the respective distances between—

(i) the point on the coastline of each State that is closest to the geographical center of the applicable leased tract; and

(ii) the geographical center of the leased tract.

(B) PROHIBITION ON RECEIPT OF AMOUNTS.—No State shall receive any amount under this paragraph from a leased tract if the geographical center of that leased tract is more than 200 nautical miles from the coastline of that State.

(3) ADMINISTRATION.—Amounts made available under paragraph (1)(B) shall—

(A) be made available, without further appropriation, in accordance with this section;

(B) remain available until expended; and

(C) be in addition to any amounts appropriated under—

(i) the Outer Continental Shelf Lands Act (43 U.S.C. 1331 et seq.);

(ii) the Land and Water Conservation Fund Act of 1965 (16 U.S.C. 460l–4 et seq.); or

(iii) any other provision of law.

(e) JUDICIAL REVIEW.—

(1) FILING OF COMPLAINT.—

(A) DEADLINE.—Subject to subparagraph (B), any complaint seeking judicial review of any provision of this section or any action of the Secretary under this section or relating to areas opened under the amendments made by subsection (a) shall be filed in any appropriate United States district court—

(i) except as provided in clause (ii), not later than the end of the 90-day period beginning on the date of the action being challenged; or

(ii) in the case of a complaint based solely on grounds arising after that period, not later than 90 days after the date on which the complainant knew or reasonably should have known of the grounds for the complaint.

(B) VENUE.—Any complaint seeking judicial review of an action of the Secretary under this section or relating to areas opened under subsection (a) may be filed only in the United States Court of Appeals for the District of Columbia.

(C) LIMITATION ON SCOPE OF CERTAIN REVIEW.—

(i) IN GENERAL.—Judicial review of a decision of the Secretary to conduct a lease sale for areas opened under the amendments made by subsection (a), including the environmental analysis relating to such a decision, shall be—

(I) limited to whether the Secretary has complied with the terms of this section and the Outer Continental Shelf Lands Act (43 U.S.C. 1331 et seq.); and

(II) based upon the administrative record of that decision.

(ii) PRESUMPTION.—In any judicial review described in clause (i), the identification by the Secretary of a preferred course of action to enable leasing to proceed, and the analysis of the Secretary of any environmental effects of that course of action, shall be presumed to be correct unless shown otherwise by clear and convincing evidence to the contrary.

(2) LIMITATION ON OTHER REVIEW.—Actions of the Secretary with respect to which review could have been obtained under this section shall not be subject to judicial review in any civil or criminal proceeding for enforcement.

(f) REPEAL OF RESTRICTION ON OIL SHALE LEASING.—Section 433 of the Department of the Interior, Environment, and Related Agencies Appropriations Act, 2008 (Public Law 110–161; 121 Stat. 2152) is repealed.

SA 120. Mr. BROWN submitted an amendment intended to be proposed to amendment SA 98 proposed by Mr. INOUYE (for himself and Mr. BAUCUS) to the bill H.R. 1, making supplemental appropriations for job preservation and creation, infrastructure investment, energy efficiency and science, assistance to the unemployed, and State and local fiscal stabilization, for fiscal year ending September 30, 2009, and for the purposes; which was ordered to lie on the table; as follows:

On page 431, between lines 8 and 9, insert the following:

SEC. 1607. ADDITIONAL AMOUNT FOR ECONOMIC ADJUSTMENT ASSISTANCE.

(a) IN GENERAL.—The amount appropriated or otherwise made available under title II of this division under the heading ''ECONOMIC DEVELOPMENT ASSISTANCE PROGRAMS'' is hereby increased by $50,000,000.

(b) AVAILABILITY.—Of the amount appropriated or otherwise made available under title II of this division under the heading ''ECONOMIC DEVELOPMENT ASSISTANCE PROGRAMS'', as increased by subsection (a), $50,000,000 shall be available for economic adjustment assistance pursuant to section 209 of the Public Works and Economic Development Act of 1965 (42 U.S.C. 3149). The amount available for economic adjustment assistance under this subsection shall be in addition to any other amounts available for such assistance under title II of this division.

SA 121. Mrs. BOXER submitted an amendment intended to be proposed to amendment SA 98 proposed by Mr. INOUYE (for himself and Mr. BAUCUS) to the bill H.R. 1, making supplemental appropriations for job preservation and creation, infrastructure investment, energy efficiency and science, assistance to the unemployed, and State and local fiscal stabilization, for fiscal year ending September 30, 2009, and for other purposes; which was ordered to lie on the table; as follows:

On page 452, between lines 18 and 19, insert the following:

PART III—RIGHT START CHILD CARE AND EDUCATION

SEC. 1021. INCREASE IN EMPLOYER-PROVIDED CHILD CARE CREDIT.

(a) INCREASE IN CREDITABLE PERCENTAGE OF CHILD CARE EXPENDITURES.—Paragraph (1) of section 45F(a) is amended by striking ''25 percent'' and inserting ''35 percent''.

(b) INCREASE IN CREDITABLE PERCENTAGE OF RESOURCE AND REFERRAL EXPENDITURES.—Paragraph (2) of section 45F(a) is amended by striking ''10 percent'' and inserting ''20 percent''.

(c) INCREASE IN MAXIMUM CREDIT.—Subsection (b) of section 45F is amended by striking ''$150,000'' and inserting ''$225,000''.

(d) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2008.

SEC. 1022. INCREASE IN DEPENDENT CARE CREDIT.

(a) INCREASE IN INCOMES ELIGIBLE FOR FULL CREDIT.—Paragraph (2) of section 21(a) is amended by striking ''$30,000'' and inserting ''$20,000''.

(b) INCREASE IN PERCENTAGE OF EXPENSES ALLOWABLE.—Paragraph (2) of section 21(a) is amended—

(1) by striking ''35 percent'' and inserting ''50 percent'', and

(2) by striking ''20 percent'' and inserting ''35 percent''.

(c) INCREASE IN DOLLAR LIMIT ON AMOUNT CREDITABLE.—Subsection (c) of section 21 is amended—

(1) by striking ''$3,000'' in paragraph (1) and inserting ''$6,000'', and

(2) by striking ''$6,000'' in paragraph (2) and inserting ''$12,000''.

(d) CREDIT TO BE REFUNDABLE.—

(1) IN GENERAL.—Section 21 is hereby moved to subpart C of part IV of subchapter A of chapter 1 (relating to refundable credits) and inserted after section 36A.

(2) TECHNICAL AMENDMENTS.—

(A) Section 21, as so moved, is redesignated as section 36B.

(B) Paragraph (1) of section 36B(a) (as redesignated by paragraph (2)) is amended by striking ''this chapter'' and inserting ''this subtitle''.

(C) Paragraph (1) of section 23(f) is amended by striking ''21(e)'' and inserting ''36B(e)''.

(D) Paragraph (6) of section 35(g) is amended by striking ''21(e)'' and inserting ''36B(e)''.

(E) Subparagraph (C) of section 129(a)(2) is amended by striking ''section 21(e)'' and inserting ''section 36B(e)''.

(F) Paragraph (2) of section 129(b) is amended by striking ''section 21(d)(2)'' and inserting ''section 36B(d)(2)''.

(G) Paragraph (1) of section 129(e) is amended by striking ''section 21(b)(2)'' and inserting ''section 36B(b)(2)''.

(H) Subsection (e) of section 213 is amended by striking ''section 21'' and inserting ''section 36B''.

(I) Subparagraph (H) of section 6213(g)(2) is amended by striking ''section 21'' and inserting ''section 36B''.

(J) Subparagraph (L) of section 6213(g)(2) is amended by striking ''section 21,'' and inserting ''section 36B,''.

(K) Paragraph (2) of section 1324(b) of title 31, United States Code, is amended by inserting ''36B,'' after ''36A,''.

(L) The table of sections for subpart C of part IV of subchapter A of chapter 1 is amended by inserting after the item relating to section 36A and inserting the following:

''Sec. 36B. Expenses for household and dependent care services necessary for gainful employment.''

(M) The table of sections for subpart A of such part IV is amended by striking the item relating to section 21.

(e) CERTAIN PRIOR AMENDMENTS TO CREDIT MADE PERMANENT.—Section 901 of the Economic Growth and Tax Relief Reconciliation Act of 2001 shall not apply to the amendments made by section 204 of such Act.

(f) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2008.

SEC. 1023. 3-YEAR CREDIT FOR INDIVIDUALS HOLDING CHILD CARE-RELATED DEGREES WHO WORK IN LICENSED CHILD CARE FACILITIES.

(a) IN GENERAL.—Subpart A of part IV of subchapter A of chapter 1 (relating to nonrefundable personal credits) is amended by inserting after section 25D the following new section:

''SEC. 25E. RIGHT START CHILD CARE AND EDUCATION CREDIT.

''(a) ALLOWANCE OF CREDIT.—In the case of an individual who is an eligible child care provider for the taxable year, there shall be allowed as a credit against the tax imposed by this chapter for the taxable year the amount of $2,000.

''(b) 3-YEAR CREDIT.—

''(1) IN GENERAL.—The credit allowable by subsection (a) for any taxable year to an individual shall be allowed for such year only if the individual elects the application of this section for such year.

''(2) ELECTION.—An election to have this section apply may not be made by an individual for any taxable year if such an election by such individual is in effect for any 3 prior taxable years.

''(c) ELIGIBLE CHILD CARE PROVIDER.—For purposes of this section—

''(1) IN GENERAL.—The term 'eligible child care provider' means, for any taxable year, any individual if—

''(A) as of the close of such taxable year, such individual holds a bachelor's degree in early childhood education, child care, or a related degree and such degree was awarded by an eligible educational institution (as defined in section 25A(f)(2)), and

''(B) during such taxable year, such individual performs at least 1,200 hours of child care services at a facility if—

''(i) the principal use of the facility is to provide child care services,

''(ii) no more than 25 percent of the children receiving child care services at the facility are children (as defined in section 152(f)) of the individual or such individual's spouse, and

''(iii) the facility meets the requirements of all applicable laws and regulations of the State or local government in which it is located, including the licensing of the facility as a child care facility.

Subparagraph (B)(i) shall not apply to a facility which is the principal residence (within the meaning of section 121) of the operator of the facility.

''(2) CHILD CARE SERVICES.—The term 'child care services' means child care and early childhood education.''.

(b) CLERICAL AMENDMENT.—The table of sections for such subpart A is amended by inserting after the item relating to section 25D the following new item:

''Sec. 25E. Right Start Child Care and Education Credit.''.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2008.

SEC. 1024. INCREASE IN EXCLUSION FOR EMPLOYER-PROVIDED DEPENDENT CARE ASSISTANCE.

(a) IN GENERAL.—Subparagraph (A) of section 129(a)(2) (relating to dependent care assistance programs) is amended by striking ''$5,000 ($2,500'' and inserting ''$7,500 ($3,750''.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to taxable years beginning after December 31, 2008.

SA 122. Mr. BUNNING submitted an amendment intended to be proposed to amendment SA 98 proposed by Mr. INOUYE (for himself and Mr. BAUCUS) to the bill H.R. 1, making supplemental appropriations for job preservation and creation, infrastructure investment, energy efficiency and science, assistance to the unemployed, and State and local fiscal stabilization, for fiscal year ending September 30, 2009, and for other purposes; which was ordered to lie on the table; as follows:

On page 451, between lines 13 and 14, insert the following:

SEC. _____. INCREASE IN LIMITATIONS ON OFFSETTING ORDINARY INCOME WITH CAPITAL LOSSES.

(a) IN GENERAL.—Section 1211(b)(1) is amended by striking ''$3,000 ($1,500'' and inserting ''$15,000 (one-half of such amount''.

(b) INFLATION ADJUSTMENT.—Section 1211 is amended by adding at the end the following new subsection:

''(c) INFLATION ADJUSTMENT.—In the case of any taxable year beginning in a calendar year after 2009, the dollar amount contained in subsection (b) shall be increased by an amount equal to—

''(1) such dollar amount, multiplied by

''(2) 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 2008' for 'calendar year 1992' in subparagraph (B) thereof.

Any increase determined under the preceding sentence shall be rounded to the nearest multiple of $100.''.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2008.

SA 123. Mr. BUNNING submitted an amendment intended to be proposed to amendment SA 98 proposed by Mr. INOUYE (for himself and Mr. BAUCUS) to the bill H.R. 1, making supplemental appropriations for job preservation and creation, infrastructure investment, energy efficiency and science, assistance to the unemployed, and State and local fiscal stabilization, for fiscal year ending September 30, 2009, and for other purposes; which was ordered to lie on the table; as follows:

On page 570, between lines 8 and 9, insert the following:

SEC. ____. TEMPORARY REPEAL OF 1993 INCOME TAX INCREASE ON SOCIAL SECURITY BENEFITS.

(a) IN GENERAL.—Paragraph (2) of section 86(a) (relating to social security and tier 1 railroad retirement benefits) is amended by adding at the end the following new flush sentence:

''This paragraph shall not apply to any taxable year beginning in 2009.''.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to taxable years beginning after December 31, 2008.

(c) MAINTENANCE OF TRANSFERS TO HOSPITAL INSURANCE TRUST FUND.—There are hereby appropriated to the Federal Hospital Insurance Trust Fund established under section 1817 of the Social Security Act (42 U.S.C. 1395i) amounts equal to the reduction in revenues to the Treasury by reason of the amendment made by subsection (a). Amounts appropriated by the preceding sentence shall be transferred from the general fund at such times and in such manner as to replicate to the extent possible the transfers which would have occurred to such Trust Fund had such amendment not been enacted.

SA 124. Mr. BUNNING submitted an amendment intended to be proposed to amendment SA 98 proposed by Mr. INOUYE (for himself and Mr. BAUCUS) to the bill H.R. 1, making supplemental appropriations for job preservation and creation, infrastructure investment, energy efficiency and science, assistance to the unemployed, and State and local fiscal stabilization, for fiscal year ending September 30, 2009, and for other purposes; which was ordered to lie on the table; as follows:

On page 484, after line 24, add the following:

The preceding sentence shall not apply to any taxpayer with respect to losses attributable to the modification of any personal residence indebtedness.

SA 125. Mrs. MCCASKILL (for herself, Mr. SANDERS, Mrs. HAGAN, Mr. HARKIN, Ms. MIKULSKI, Ms. KLOBUCHAR, Mr. NELSON of Florida, Mr. BEGICH, and Mrs. BOXER) submitted an amendment intended to be proposed to amendment

SA 98 proposed by Mr. INOUYE (for himself and Mr. BAUCUS) to the bill H.R. 1, making supplemental appropriations for job preservation and creation, infrastructure investment, energy efficiency and science, assistance to the unemployed, and State and local fiscal stabilization, for fiscal year ending September 30, 2009, and for other purposes; which was ordered to lie on the table; as follows:

On page 428, between lines 11 and 12, insert the following:

Subtitle D—Limits on Executive Compensation

SEC. 1551. SHORT TITLE.

This subtitle may be cited as the ''Cap Executive Officer Pay Act of 2009''.

SEC. 1552. LIMIT ON EXECUTIVE COMPENSATION.

(a) IN GENERAL.—Notwithstanding any other provision of law or agreement to the contrary, no person who is an officer, director, executive, or other employee of a financial institution or other entity that receives or has received funds under the Troubled Asset Relief Program (or ''TARP''), established under section 101 of the Emergency Economic Stabilization Act of 2008, may receive annual compensation in excess of the amount of compensation paid to the President of the United States.

(b) DURATION.—The limitation in subsection (a) shall be a condition of the receipt of assistance under the TARP, and of any modification to such assistance that was received on or before the date of enactment of this Act, and shall remain in effect with respect to each financial institution or other entity that receives such assistance or modification for the duration of the assistance or obligation provided under the TARP.

SEC. 1553. RULEMAKING AUTHORITY.

The Secretary shall expeditiously issue such rules as are necessary to carry out this subtitle, including with respect to reimbursement of compensation amounts, as appropriate.

SEC. 1554. COMPENSATION.

As used in this subtitle, the term ''compensation'' includes wages, salary, deferred compensation, retirement contributions, options, bonuses, property, and any other form of compensation or bonus that the Secretary of the Treasury determines is appropriate.

SA 126. Mrs. MCCASKILL (for herself, Mr. BOND, Mr. BINGAMAN, and Mr. UDALL of New Mexico) submitted an amendment intended to be proposed to amendment SA 98 proposed by Mr. INOUYE (for himself and Mr. BAUCUS) to the bill H.R. 1, making supplemental appropriations for job preservation and creation, infrastructure investment, energy efficiency and science, assistance to the unemployed, and State and local fiscal stabilization, for fiscal year ending September 30, 2009, and for other purposes; which was ordered to lie on the table; as follows:

The third provisio under the matter under the heading ''(INCLUDING TRANSFERS OF FUNDS)'' under the heading ''STATE AND TRIBAL ASSISTANCE GRANTS'' under the heading ''ENVIRONMENTAL PROTECTION AGENCY'' in title VII is amended by striking ''principal and negative interest loans'' and inserting ''principal, negative interest loans, and grants''.

SA 127. Mrs. MCCASKILL submitted an amendment intended to be proposed to amendment SA 98 proposed by Mr. INOUYE (for himself and Mr. BAUCUS) to the bill H.R. 1, making supplemental appropriations for job preservation and creation, infrastructure investment, energy efficiency and science, assistance to the unemployed, and State and local fiscal stabilization, for fiscal year ending September 30, 2009, and for other purposes; which was ordered to lie on the table; as follows:

Strike section 1518 and insert the following:

SEC. 1518. PROTECTING STATE AND LOCAL GOVERNMENT AND CONTRACTOR WHISTLEBLOWERS.

(a) PROHIBITION OF REPRISALS.—An employee of any non-Federal employer receiving covered funds may not be discharged, demoted, or otherwise discriminated against as a reprisal for disclosing, including a disclosure made in the ordinary course of an employee's duties, to the Board, an inspector general, the Comptroller General, a member of Congress, a State or Federal regulatory or law enforcement agency, a person with supervisory authority over the employee (or such other person working for the employer who has the authority to investigate, discover, or terminate misconduct), a court or grand jury, the head of a Federal agency, or their representatives information that the employee reasonably believes is evidence of—

(1) gross mismanagement of an agency contract or grant relating to covered funds;

(2) a gross waste of covered funds;

(3) a substantial and specific danger to public health or safety;

(4) an abuse of authority related to the implementation or use of covered funds; or

(5) a violation of law, rule, or regulation related to an agency contract (including the competition for or negotiation of a contract) or grant, awarded or issued relating to covered funds.

(b) INVESTIGATION OF COMPLAINTS.—

(1) IN GENERAL.—A person who believes that the person has been subjected to a reprisal prohibited by subsection (a) may submit a complaint regarding the reprisal to the appropriate inspector general. Unless the inspector general determines that the complaint is frivolous, does not relate to covered funds, or another Federal or State judicial or administrative proceeding has previously been invoked to resolve such complaint, the inspector general shall investigate the complaint and, upon completion of such investigation, submit a report of the findings of the investigation to the person, the person's employer, the head of the appropriate agency, and the Board.

(2) TIME LIMITATIONS FOR ACTIONS.—

(A) IN GENERAL.—Except as provided under subparagraph (B), the inspector general shall, not later than 180 days after receiving a complaint under paragraph (1)—

(i) make a determination that the complaint is frivolous, does not relate to covered funds, or another Federal or State judicial or administrative proceeding has previously been invoked to resolve such complaint; or

(ii) submit a report under paragraph (1).

(B) EXTENSION.—If the inspector general is unable to complete an investigation in time to submit a report within the 180-day period specified under subparagraph (A) and the person submitting the complaint agrees to an extension of time, the inspector general shall submit a report under paragraph (1) within such additional period of time as shall be agreed upon between the inspector general and the person submitting the complaint.

(3) BURDEN OF PROOF.—

(A) DISCLOSURE AS CONTRIBUTING FACTOR IN REPRISAL.—

(i) IN GENERAL.—A person alleging a reprisal under this section shall be deemed to have affirmatively established the occurrence of the reprisal if the person demonstrates that a disclosure described in subsection (a) was a contributing factor in the reprisal.

(ii) USE OF CIRCUMSTANTIAL EVIDENCE.—A disclosure may be demonstrated as a contributing factor in a reprisal for purposes of this paragraph by circumstantial evidence, including—

(I) evidence that the official undertaking the reprisal knew of the disclosure; or

(II) evidence that the reprisal occurred within a period of time after the disclosure such that a reasonable person could conclude that the disclosure was a contributing factor in the reprisal.

(B) PRESUMPTION THAT REPRISAL WARRANTS CORRECTIVE ACTION.—Except as provided in subparagraph (C), if a reprisal is affirmatively established under subparagraph (A), the appropriate inspector general shall recommend in the report under paragraph (1) that corrective action be taken under subsection (c).

(C) OPPORTUNITY FOR REBUTTAL.—The inspector general may not recommend corrective action under subparagraph (B) with respect to a reprisal that is affirmatively established under subparagraph (A) if the employer demonstrates by clear and convincing evidence that the employer would have taken the action constituting the reprisal in the absence of the disclosure.

(4) ACCESS TO INVESTIGATIVE FILE OF INSPECTOR GENERAL.—

(A) IN GENERAL.—The person alleging a reprisal under this section shall have access to the complete investigation file of the appropriate inspector general in accordance with section 552a of title 5, United States Code (commonly referred to as the ''Privacy Act''). The investigation of the inspector general shall be deemed closed for purposes of disclosure under such section when an employee files an appeal to an agency head or a court of competent jurisdiction.

(B) CIVIL ACTION.—In the event the person alleging the reprisal brings suit under subsection (c)(2)(a), the person alleging the reprisal and the contractor shall have access to the complete investigative file of the Inspector General in accordance with the Privacy Act.

(5) PRIVACY OF INFORMATION.—An inspector general investigating an alleged reprisal under this section may not respond to any inquiry or disclose any information from or about any person alleging such reprisal, except in accordance with the provisions of section 552a of title 5, United States Code, or as required by any other applicable Federal law.

(c) REMEDY AND ENFORCEMENT AUTHORITY.—

(1) AGENCY ACTION.—Not later than 30 days after receiving an inspector general report under subsection (b), the head of the agency concerned shall determine whether there is sufficient basis to conclude that the non-Federal employer has subjected the complainant to a reprisal prohibited by subsection (a) and shall either issue an order denying relief or shall take 1 or more of the following actions:

(A) Order the employer to take affirmative action to abate the reprisal.

(B) Order the employer to reinstate the person to the position that the person held before the reprisal, together with the compensation (including back pay), compensatory damages, employment benefits, and other terms and conditions of employment that would apply to the person in that position if the reprisal had not been taken.

(C) Order the employer to pay the complainant an amount equal to the aggregate amount of all costs and expenses (including attorneys' fees and expert witnesses' fees) that were reasonably incurred by the complainant for, or in connection with, bringing the complaint regarding the reprisal, as determined by the head of the agency or a court of competent jurisdiction.

(2) CIVIL ACTION.—

(A) IN GENERAL.—If the head of an agency issues an order denying relief under paragraph (1) or has not issued an order within 210 days after the submission of a complaint under subsection (b), or in the case of an extension of time under subsection (b)(2)(B), not later than 30 days after the expiration of the extension of time, and there is no showing that such delay is due to the bad faith of the complainant, the complainant shall be deemed to have exhausted all administrative remedies with respect to the complaint, and the complainant may bring a de novo action at law or equity against the employer to seek compensatory damages and other relief available under this section in the appropriate district court of the United States, which shall have jurisdiction over such an action without regard to the amount in controversy. Such an action shall, at the request of either party to the action, be tried by the court with a jury.

(B) BURDENS OF PROOF.—In any action under subparagraph (A), the establishment of the occurrence of a reprisal shall be governed by the provisions of subsection (b)(3)(A), including with respect to burden of proof, and the establishment that an action alleged to constitute a reprisal did not constitute a reprisal shall be subject to the burden of proof specified in subsection (b)(3)(C).

(3) JUDICIAL ENFORCEMENT OF ORDER.—Whenever a person fails to comply with an order issued under paragraph (1), the head of the agency shall file an action for enforcement of such order in the United States district court for a district in which the reprisal was found to have occurred. In any action brought under this paragraph, the court may grant appropriate relief, including injunctive relief, compensatory and exemplary damages, and attorneys fees and costs.

(4) JUDICIAL REVIEW.—Any person adversely affected or aggrieved by an order issued under paragraph (1) may obtain review of the order's conformance with this subsection, and any regulations issued to carry out this section, in the United States court of appeals for a circuit in which the reprisal is alleged in the order to have occurred. No petition seeking such review may be filed more than 60 days after issuance of the order by the head of the agency. Review shall conform to chapter 7 of title 5, United States Code.

(d) RULES OF CONSTRUCTION.—

(1) NO IMPLIED AUTHORITY TO RETALIATE FOR NON-PROTECTED DISCLOSURES.—Nothing in this section may be construed to authorize the discharge of, demotion of, or discrimination against an employee for a disclosure other than a disclosure protected by subsection (a) or to modify or derogate from a right or remedy otherwise available to the employee.

(2) WAIVER OF SOVEREIGN IMMUNITY AS CONDITION FOR RECEIPT OF FUNDS.—State and local governments, as a condition for receipt of covered funds, may not raise sovereign immunity as an affirmative defense to an action under this section.

(e) NONENFORCEABILITY OF CERTAIN PROVISIONS WAIVING RIGHTS AND REMEDIES OR REQUIRING ARBITRATION OF DISPUTES.—

(1) WAIVER OF RIGHTS AND REMEDIES.—Notwithstanding any other provision of law and except as provided under paragraph (3), the rights and remedies provided for in this section may not be waived by any agreement, policy, form, or condition of employment, including by any predispute arbitration agreement.

(2) PREDISPUTE ARBITRATION AGREEMENTS.—Notwithstanding any other provision of law and except as provided under paragraph (3), no predispute arbitration agreement shall be valid or enforceable if it requires arbitration of a dispute arising under this section.

(3) EXCEPTION FOR COLLECTIVE BARGAINING AGREEMENTS.—Notwithstanding paragraphs (1) and (2), an arbitration provision in a collective bargaining agreement shall be enforceable as to disputes arising under the collective bargaining agreement.

(f) REQUIREMENT TO POST NOTICE OF RIGHTS AND REMEDIES.—Any employer receiving covered funds shall post notice of the rights and remedies provided under this section.

(g) DEFINITIONS.—In this Act:

(1) ABUSE OF AUTHORITY.—The term ''abuse of authority'' means an arbitrary and capricious exercise of authority by a contracting official or employee that adversely affects the rights of any person, or that results in personal gain or advantage to the official or employee or to preferred other persons.

(2) COVERED FUNDS.—The term ''covered funds'' means any contract, grant, or other payment received by any non-Federal employer if—

(A) the Federal Government provides any portion of the money or property that is provided, requested, or demanded; and

(B) at least some of the funds are appropriated or otherwise made available by this Act.

(3) EMPLOYEE.—The term ''employee'' means an individual performing services on behalf of an employer.

(4) NON-FEDERAL EMPLOYER.—The term ''non-Federal employer'' means any employer—

(A) with respect to any contract, grant, or direct payment issued by the Federal Government—

(i) the contractor, subcontractor, grantee, or recipient, as the case may be, if the contractor, grantee, or recipient is an employer;

(ii) any professional membership organization, certification or other professional body, any agency or licensee of the Federal government, or any person acting directly or indirectly in the interest of an employer receiving Federal funds; or

(B) with respect to covered funds received by a State or local government, the State or local government receiving the funds and any contractor or subcontractor of the State or local government.

(5) STATE OR LOCAL GOVERNMENT.—The term ''State or local government'' means—

(A) the government of each of the several States, the District of Columbia, the Commonwealth of Puerto Rico, Guam, American Samoa, the Virgin Islands, the Northern Mariana Is Lands, or any other territory or possession of the United States; or

(B) the government of any political subdivision of a government listed in subparagraph (A).

SA 128. Mr. BAYH submitted an amendment intended to be proposed to amendment SA 98 proposed by Mr. INOUYE (for himself and Mr. BAUCUS) to the bill H.R. 1, making supplemental appropriations for job preservation and creation, infrastructure investment, energy efficiency and science, assistance to the unemployed, and State and local fiscal stabilization, for fiscal year ending September 30, 2009, and for other purposes; which was ordered to lie on the table; as follows:

On page 158, line 16, insert '', which may include constructing new facilities,'' after ''education facilities''.

On page 162, line 19, insert '', which may include constructing new facilities,'' after ''or repair facilities''.

On page 164, line 11, insert '', including construction of new facilities,'' after ''projects''.

On page 164, line 23, insert ''or'' after the semicolon.

On page 165, line 6, strike ''; or'' and insert a period.

On page 165, strike line 7.

SA 129. Mr. CARPER (for himself, Mr. VOINOVICH, and Mr. JOHNSON) submitted an amendment intended to be proposed to amendment SA 98 proposed by Mr. INOUYE (for himself and Mr. BAUCUS) to the bill H.R. 1, making supplemental appropriations for job preservation and creation, infrastructure investment, energy efficiency and science, assistance to the unemployed, and State and local fiscal stabilization, for fiscal year ending September 30, 2009, and for other purposes; which was ordered to lie on the table; as follows:

On page 276, strike lines 15 through 24, and insert the following:

(E) RESOURCE REQUIREMENTS.—The National Coordinator shall estimate and publish resources required annually to reach the goal of utilization of an electronic health record for each person in the United States by 2014, including—

(i) the required level of Federal funding;

(ii) expectations for regional, State, and private investment;

(iii) the expected contributions by volunteers to activities for the utilization of such records; and

(iv) the resources needed to establish or expand education programs in medical and health informatics and health information management to train health care and information technology students and provide a health information technology workforce sufficient to ensure the rapid and effective deployment and utilization of health information technologies.

SA 130. Mr. INHOFE submitted an amendment intended to be proposed to amendment SA 98 proposed by Mr. INOUYE (for himself and Mr. BAUCUS) to the bill H.R. 1, making supplemental appropriations for job preservation and creation, infrastructure investment, energy efficiency and science, assistance to the unemployed, and State and local fiscal stabilization, for fiscal year ending September 30, 2009, and for other purposes; which was ordered to lie on the table; as follows:

On page 93, lines 11 through 15, strike ''and not less than $6,000,000,000 shall be available for measures necessary to convert GSA facilities to High-Performance Green Buildings, as defined in section 401 of Public Law 110–140:'' and insert ''of which not less than $6,000,000,000 shall be used for construction, repair, and alteration of Federal buildings for projects that will create the greatest impact on energy efficiency and conservation:''.

SA 131. Mr. VITTER submitted an amendment intended to be proposed to amendment SA 98 proposed by Mr. INOUYE (for himself and Mr. BAUCUS) to the bill H.R. 1, making supplemental appropriations for job preservation and

creation, infrastructure investment, energy efficiency and science, assistance to the unemployed, and State and local fiscal stabilization, for fiscal year ending September 30, 2009, and for other purposes; which was ordered to lie on the table; as follows:

On page 431, between lines 8 and 9, insert the following:

SEC. 1607. PARTICIPATION OF CHILDREN ENROLLED IN PRIVATE SCHOOLS.

Notwithstanding any other provision of this division, any funds made available under this division to carry out a program or service under the title I of Elementary and Secondary Education Act of 1965 (20 U.S.C. 6301 et seq.) or under the Individuals with Disabilities Education Act (20 U.S.C. 1400 et seq.) shall be available to provide for the equitable participation in the program or service of children enrolled in private schools in the same manner as such participation is provided under section 1120 of the Elementary and Secondary Education Act of 1965 (20 U.S.C. 6320) or under the Individuals with Disabilities Education Act, respectively.

SA 132. Mr. CORNYN submitted an amendment intended to be proposed to amendment SA 98 proposed by Mr. INOUYE (for himself and Mr. BAUCUS) to the bill H.R. 1, making supplemental appropriations for job preservation and creation, infrastructure investment, energy efficiency and science, assistance to the unemployed, and State and local fiscal stabilization, for fiscal year ending September 30, 2009, and for other purposes; which was ordered to lie on the table; as follows:

At the end of part I of subtitle A of title I of division B, insert the following:

SEC. ___. REDUCTION IN 10-PERCENT RATE BRACKET FOR 2009 AND 2010.

(a) IN GENERAL.—Paragraph (1) of section 1(i) of the Internal Revenue Code of 1986 is amended by adding at the end the following new subparagraph:

''(D) REDUCED RATE FOR 2009 AND 2010.—In the case of any taxable year beginning in 2009 or 2010—

''(i) IN GENERAL.—Subparagraph (A)(i) shall be applied by substituting '5 percent' for '10 percent'.

''(ii) RULES FOR APPLYING CERTAIN OTHER PROVISIONS.—

''(I) Subsection (g)(7)(B)(ii)(II) shall be applied by substituting '5 percent' for '10 percent'.

''(II) Section 3402(p)(2) shall be applied by substituting '5 percent' for '10 percent'.''.

(b) EFFECTIVE DATES.—

(1) IN GENERAL.—The amendments made by this section shall apply to taxable years beginning after December 31, 2008.

(2) WITHHOLDING PROVISIONS.—Subclause (II) of section 1(i)(1)(D)(ii) of the Internal Revenue Code of 1986, as added by subsection (a), shall apply to amounts paid after the 60th day after the date of the enactment of this Act.

SA 133. Mr. CORNYN submitted an amendment intended to be proposed to amendment SA 98 proposed by Mr. INOUYE (for himself and Mr. BAUCUS) to the bill H.R. 1, making supplemental appropriations for job preservation and creation, infrastructure investment, energy efficiency and science, assistance to the unemployed, and State and local fiscal stabilization, for fiscal year ending September 30, 2009, and for other purposes; which was ordered to lie on the table; as follows:

At the end of part I of subtitle A of title I of division B, insert the following:

SEC. ___. REDUCTION IN 10-PERCENT AND 15-PERCENT RATE BRACKETS FOR 2009 AND 2010.

(a) IN GENERAL.—Section 1(i) of the Internal Revenue Code of 1986 is amended by redesignating paragraph (3) as paragraph (4) and by inserting after paragraph (2) the following new subparagraph:

''(3) REDUCTIONS FOR 2009 AND 2010.—In the case of any taxable year beginning in 2009 or 2010—

''(A) IN GENERAL.—Each of the tables under subsections (a), (b), (c), (d), and (e) (as in effect after the application of paragraphs (1) and (2)) shall be applied —

''(i) by substituting '5 percent' for '10 percent', and

''(ii) by substituting '10 percent' for '15 percent'.

''(B) RULES FOR APPLYING CERTAIN OTHER PROVISIONS.—

''(i) Subsection (g)(7)(B)(ii)(II) shall be applied by substituting '5 percent' for '10 percent'.

''(ii) Section 3402(p)(2) shall be applied by substituting '5 percent' for '10 percent'.''.

(b) EFFECTIVE DATES.—

(1) IN GENERAL.—The amendments made by this section shall apply to taxable years beginning after December 31, 2008.

(2) WITHHOLDING PROVISIONS.—Clause (ii) of section 1(i)(3)(B) of the Internal Revenue Code of 1986, as added by subsection (a), shall apply to amounts paid after the 60th day after the date of the enactment of this Act.

SA 134. Mr. CORNYN submitted an amendment intended to be proposed to amendment SA 98 proposed by Mr. INOUYE (for himself and Mr. BAUCUS) to the bill H.R. 1, making supplemental appropriations for job preservation and creation, infrastructure investment, energy efficiency and science, assistance to the unemployed, and State and local fiscal stabilization, for fiscal year ending September 30, 2009, and for other purposes; which was ordered to lie on the table; as follows:

At the end of part I of subtitle A of title I of division B, insert the following:

SEC. ___. ELIMINATION OF TAX ON CAPITAL GAINS AND DIVIDENDS PAID TO MIDDLE CLASS TAXPAYERS IN 2009 AND 2010.

(a) IN GENERAL.—Section 1(h) of the Internal Revenue Code of 1986 is amended by adding at the end the following new paragraph:

''(12) SPECIAL RULE FOR 2009 AND 2010.—In the case of any taxpayer with an adjusted gross income which does not exceed $75,000 ($150,000 in the case of a joint return) in any taxable year beginning in 2009 or 2010, paragraph (1)(C) shall be applied by substituting '0 percent' for '15 percent'.''.

(b) ALTERNATIVE MINIMUM TAX.—Section 55(b) of the Internal Revenue Code of 1986 is amended by adding at the end the following new paragraph:

''(5) SPECIAL RULE FOR 2009 AND 2010.—In the case of any taxpayer with an adjusted gross income which does not exceed $75,000 ($150,000 in the case of a joint return) in any taxable year beginning in 2009 or 2010, paragraph (3)(C) shall be applied by substituting '0 percent' for '15 percent'.''.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2008.

SA 135. Mr. CORNYN submitted an amendment intended to be proposed to amendment SA 98 proposed by Mr. INOUYE (for himself and Mr. BAUCUS) to the bill H.R. 1, making supplemental appropriations for job preservation and creation, infrastructure investment, energy efficiency and science, assistance to the unemployed, and State and local fiscal stabilization, for fiscal year ending September 30, 2009, and for other purposes; which was ordered to lie on the table; as follows:

At the end of part I of subtitle A of title I of division B, insert the following:

SEC. ___. REDUCTION IN 15-PERCENT RATE BRACKET FOR 2009 AND 2010.

(a) IN GENERAL.—Section 1(i) of the Internal Revenue Code of 1986 is amended by redesignating paragraph (3) as paragraph (4) and by inserting after paragraph (2) the following new subparagraph:

''(3) REDUCTIONS FOR 2009 AND 2010.—In the case of any taxable year beginning in 2009 or 2010, each of the tables under subsections (a), (b), (c), (d), and (e) (as in effect after the application of paragraphs (1) and (2)) shall be applied by substituting '10 percent' for '15 percent'.''.

(b) EFFECTIVE DATES.—The amendments made by this section shall apply to taxable years beginning after December 31, 2008.

SA 136. Mr. VITTER submitted an amendment intended to be proposed to amendment SA 98 proposed by Mr. INOUYE (for himself and Mr. BAUCUS) to the bill H.R. 1, making supplemental appropriations for job preservation and creation, infrastructure investment, energy efficiency and science, assistance to the unemployed, and State and local fiscal stabilization, for fiscal year ending September 30, 2009, and for other purposes; which was ordered to lie on the table; as follows:

On page 431, between lines 8 and 9, insert the following:

SEC. _____. RESCISSION OF UNSPENT FUNDS.

Amounts made available by this Act for fiscal year 2010 that remain unobligated after September 30, 2010, are rescinded.

SA 137. Mr. REID (for Mr. KENNEDY (for himself, Ms. SNOWE, Mr. KERRY, Ms. COLLINS, Mr. REED, Mr. WHITEHOUSE, and Mrs. SHAHEEN)) submitted an amendment intended to be proposed to amendment SA 98 proposed by Mr. INOUYE (for himself and Mr. BAUCUS) to the bill H.R. 1, making supplemental appropriations for job preservation and creation, infrastructure investment, energy efficiency and science, assistance to the unemployed, and State and local fiscal stabilization, for fiscal year ending September 30, 2009, and for other purposes; which was ordered to lie on the table; as follows:

On page 57, between lines 5 and 6, insert the following:

SEC. 203. (a)(1) Notwithstanding any existing or proposed regulation and subject to paragraph (2), the Secretary of Commerce—

(A) shall adopt a final interim rule that will carry out the recommendations described in section 9g of the summary of motions for the meeting of the New England Fishery Management Council held on September 4, 2008, in Providence, Rhode Island; and

(B) may not implement any provision of the proposed rule published on January 16,

2009 (74 Fed. Reg. 2959; relating to the Northeast Multispecies Fishery) that is inconsistent with the recommendations referred to in paragraph (1).

(2) The final interim rule required by paragraph (1)(A) shall require that if the total allowable catch for any stock described in such section 9g is exceeded during the effective period described in subsection (b), the amount of the excess shall be deducted from the total allowable catch for that stock during the period beginning May 1, 2010 and ending April 30, 2011.

(b) The final interim rule described in subsection (a) shall be in effect for the period beginning on May 1, 2009 and ending on April 30, 2010.

(c) The Secretary of Commerce shall publish the final interim rule required by subsection (a)(1)(A) in the Federal Register.

SA 138. Mr. DORGAN submitted an amendment intended to be proposed to amendment SA 98 proposed by Mr. INOUYE (for himself and Mr. BAUCUS) to the bill H.R. 1, making supplemental appropriations for job preservation and creation, infrastructure investment, energy efficiency and science, assistance to the unemployed, and State and local fiscal stabilization, for fiscal year ending September 30, 2009, and for other purposes; which was ordered to lie on the table; as follows:

Strike subtitle C of title XV of division A, and insert the following:

Subtitle C—Reports of the Council of Economic Advisers

SEC. 1541. REPORTS OF THE COUNCIL OF ECONOMIC ADVISERS.

(a) IN GENERAL.—In consultation with the Director of the Office of Management and Budget and the Secretary of the Treasury, the Chairperson of the Council of Economic Advisers shall submit to the Committees on Appropriations of the Senate and House of Representatives quarterly reports based on the reports required under section 1551 that detail the impact of programs funded through covered funds on employment, estimated economic growth, and other key economic indicators.

(b) SUBMISSION OF REPORTS.—

(1) FIRST REPORT.—The first report submitted under subsection (a) shall be submitted not later than 45 days after the end of the first full quarter following the date of enactment of this Act.

(2) LAST REPORT.—The last report required to be submitted under subsection (a) shall apply to the quarter in which the Board terminates under section 1521.

Subtitle D—Reports on Use of Funds

SEC. 1551. REPORTS ON USE OF FUNDS.

(a) SHORT TITLE.—This section may be cited as the ''Jobs Accountability Act''.

(b) DEFINITIONS.—In this section:

(1) AGENCY.—The term ''agency'' has the meaning given under section 551 of title 5, United States Code.

(2) RECIPIENT.—The term ''recipient''—

(A) means any entity that receives recovery funds (including recovery funds received through grant, loan, or contract) other than an individual; and

(B) includes a State that receives recovery funds.

(3) RECOVERY FUNDS.—The term ''recovery funds'' means any funds that are made available—

(A) from appropriations made under this Act; and

(B) under any other authorities provided under this Act.

(c) RECIPIENT REPORTS.—Not later than 10 days after the end of each calendar quarter, each recipient that received recovery funds from an agency shall submit a report to that agency that contains—

(1) the total amount of recovery funds received from that agency;

(2) the amount of recovery funds received that were expended or obligated to projects or activities; and

(3) a detailed list of all projects or activities for which recovery funds were expended or obligated, including—

(A) the name of the project or activity;

(B) a description of the project or activity;

(C) an evaluation of the completion status of the project or activity; and

(D) an analysis of the number of jobs created and the number of jobs retained by the project or activity.

(d) AGENCY REPORTS.—Not later than 30 days after the end of each calendar quarter, each agency that made recovery funds available to any recipient shall make the information in reports submitted under subsection (c) publicly available by posting the information on a website.

SA 139. Mr. DORGAN submitted an amendment intended to be proposed to amendment SA 98 proposed by Mr. INOUYE (for himself and Mr. BAUCUS) to the bill H.R. 1, making supplemental appropriations for job preservation and creation, infrastructure investment, energy efficiency and science, assistance to the unemployed, and State and local fiscal stabilization, for fiscal year ending September 30, 2009, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. ___. REPORTING BONUSES TO PROTECT TAXPAYERS.

(a) REPORTS REQUIRED.—Any person that receives emergency economic assistance from any Federal financial entity shall report to such Federal financial agency, all bonuses paid to any officer, director, or other employee of that person, including the name of such officer, director, or employee and the amount of the bonus paid.

(b) TIMING.—The reports required under subsection (a) shall be submitted to the Federal financial entity—

(1) not later than 30 days after the date of enactment of this Act, in the case of any person receiving emergency economic assistance from the Federal financial entity before the date of enactment of this Act, with respect to all bonuses paid during 2008;

(2) not later than 30 days after the date on which a person applies for emergency economic assistance from the Federal financial entity on and after the date of enactment of this Act, with respect to all bonuses paid during 2008 and the calendar year during which the application is made; and

(3) monthly in updated form while any obligation arising from such assistance remains outstanding.

(c) TRANSMISSION TO CONGRESS; PUBLIC AVAILABILITY.—Each Federal financial entity that provides emergency economic assistance shall promptly compile and transmit all reports received under this section to Congress, and shall make such reports publicly available via the Internet.

(d) DEFINITION.—As used in this section, the term ''Federal financial entity'' means—

(1) the Secretary of the Treasury;

(2) each member of the Financial Institutions Examination Council established under section 1004 of the Federal Financial Institutions Examination Council Act of 1978 (12 U.S.C. 3303); and

(3) the Federal Housing Finance Agency.

SA 140. Mr. FEINGOLD (for himself, Mr. MCCAIN, Mrs. MCCASKILL, Mr. GRAHAM, Mr. LIEBERMAN, Mr. BURR, and Mr. COBURN) submitted an amendment intended to be proposed to amendment SA 98 proposed by Mr. INOUYE (for himself and Mr. BAUCUS) to the bill H.R. 1, making supplemental appropriations for job preservation and creation, infrastructure investment, energy efficiency and science, assistance to the unemployed, and State and local fiscal stabilization, for fiscal year ending September 30, 2009, and for other purposes; as follows:

At the appropriate place, insert the following:

SEC. ___. CURTAILING CONGRESSIONAL EARMARKS AND LOBBYING DISCLOSURE.

(a) IN GENERAL.—Title III of the Congressional Budget Act of 1974 is amended by adding at the end the following:

''CONGRESSIONAL EARMARKS

''SEC. 316. (a) IN GENERAL.—On a point of order made by any Senator:

''(1) No unauthorized appropriation may be included in any general appropriation bill.

''(2) No amendment may be received to any general appropriation bill the effect of which will be to add an unauthorized appropriation to the bill.

''(3) No unauthorized appropriation may be included in any amendment between the Houses, or any amendment thereto, in relation to a general appropriation bill.

''(b) POINT OF ORDER NEW LEGISLATION.—

''(1) SENATE MEASURE.—If a point of order under subsection (a)(1) against a Senate bill or amendment is sustained—

''(A) the unauthorized appropriation shall be struck from the bill or amendment; and

''(B) any modification of total amounts appropriated necessary to reflect the deletion of the matter struck from the bill or amendment shall be made.

''(2) HOUSE MEASURE.—If a point of order under subsection (a)(1) against an Act of the House of Representatives is sustained when the Senate is not considering an amendment in the nature of a substitute, an amendment to the House bill is deemed to have been adopted that—

''(A) strikes unauthorized appropriation from the bill; and

''(B) modifies, if necessary, the total amounts appropriated by the bill to reflect the deletion of the matter struck from the bill;

''(c) POINT OF ORDER UNAUTHORIZED APPROPRIATIONS IN AMENDMENT.—If the point of order against an amendment under subsection (a)(2) is sustained, the amendment shall be out of order and may not be considered.

''(d) POINT OF ORDER UNAUTHORIZED APPROPRIATIONS IN AMENDMENT BETWEEN THE HOUSES.—

''(1) SENATE.—If a point of order under subsection (a)(3) against a Senate amendment is sustained—

''(A) the unauthorized appropriation shall be struck from the amendment;

''(B) any modification of total amounts appropriated necessary to reflect the deletion of the matter struck from the amendment shall be made; and

''(C) after all other points of order under this section have been disposed of, the Senate shall proceed to consider the amendment as so modified.

''(2) HOUSE.—If a point of order under subsection (a)(3) against a House of Representatives amendment is sustained—

''(A) an amendment to the House amendment is deemed to have been adopted that—

''(i) strikes the unauthorized appropriation from the House amendment; and

''(ii) modifies, if necessary, the total amounts appropriated by the bill to reflect the deletion of the matter struck from the House amendment; and

''(B) after all other points of order under this section have been disposed of, the Senate shall proceed to consider the question of whether to concur with further amendment.

''(e) OTHER POINTS OF ORDER.—The disposition of a point of order made under any other rule of the Senate, that is not sustained, or is waived, does not preclude, or affect, a point of order made under subsection (a) with respect to the same matter.

''(f) SUPERMAJORITY.—A point of order under subsection (a) may be waived only by a motion agreed to by the affirmative vote of three-fifths of the Senators duly chosen and sworn. If an appeal is taken from the ruling of the Presiding Officer with respect to such a point of order, the ruling of the Presiding Officer shall be sustained absent an affirmative vote of three-fifths of the Senators duly chosen and sworn.

''(g) FORM OF POINT OF ORDER, MULTIPLE PROVISIONS.—

''(1) IN GENERAL.—Notwithstanding any other rule of the Senate, it shall be in order for a Senator to raise a single point of order that several provisions of a general appropriation bill or an amendment between the Houses on a general appropriation bill violate subsection (a). The Presiding Officer may sustain the point of order as to some or all of the provisions against which the Senator raised the point of order.

''(2) SUSTAINED POINT OF ORDER.—If the Presiding Officer sustains the point of order under paragraph (1) as to some or all of the provisions against which the Senator raised the point of order, then only those provisions against which the Presiding Officer sustains the point of order shall be deemed stricken pursuant to this paragraph.

''(3) MOTION TO WAIVE.—Before the Presiding Officer rules on such a point of order, any Senator may move to waive such a point of order, in accordance with subsection (f), as it applies to some or all of the provisions against which the point of order was raised. Such a motion to waive is amendable in accordance with the rules and precedents of the Senate.

''(4) APPEAL.—After the Presiding Officer rules on such a point of order, any Senator may appeal the ruling of the Presiding Officer on such a point of order as it applies to some or all of the provisions on which the Presiding Officer ruled.

''(h) DEFINITION.—For purposes of this section, the term 'unauthorized appropriation' means a 'congressionally directed spending item' as defined in rule XLIV of the Standing Rule of the Senator—

''(1) that is not specifically authorized by law or Treaty stipulation (unless the appropriation has been specifically authorized by an Act or resolution previously passed by the Senate during the same session or proposed in pursuance of an estimate submitted in accordance with law); or

''(2) the amount of which exceeds the amount specifically authorized by law or Treaty stipulation (or specifically authorized by an Act or resolution previously passed by the Senate during the same session or proposed in pursuance of an estimate submitted in accordance with law) to be appropriated.

''(i) CONFERENCE REPORTS.—

''(1) IN GENERAL.—On a point of order made by any Senator, no unauthorized appropriation may be included in any conference report on a general appropriation bill.

''(2) POINT OF ORDER SUSTAINED.—If the point of order against a conference report under paragraph (1) is sustained—

''(A) the unauthorized appropriation in such conference report shall be deemed to have been struck;

''(B) any modification of total amounts appropriated necessary to reflect the deletion of the matter struck shall be deemed to have been made;

''(C) when all other points of order under this subsection have been disposed of—

''(i) the Senate shall proceed to consider the question of whether the Senate should recede from its amendment to the House bill, or its disagreement to the amendment of the House, and concur with a further amendment, which further amendment shall consist of only that portion of the conference report not deemed to have been struck (together with any modification of total amounts appropriated);

''(ii) the question shall be debatable; and

''(iii) no further amendment shall be in order; and

''(D) if the Senate agrees to the amendment, then the bill and the Senate amendment thereto shall be returned to the House for its concurrence in the amendment of the Senate.

''(3) FURTHER POINTS OF ORDER.—The disposition of a point of order made under any other provision of this section, or under any other Standing Rule of the Senate, that is not sustained, or is waived, does not preclude, or affect, a point of order made under paragraph (1) with respect to the same matter.

''(4) SUPERMAJORITY.—A point of order under paragraph (1) may be waived only by a motion agreed to by the affirmative vote of three-fifths of the Senators duly chosen and sworn. If an appeal is taken from the ruling of the Presiding Officer with respect to such a point of order, the ruling of the Presiding Officer shall be sustained absent an affirmative vote of three-fifths of the Senators duly chosen and sworn.

''(5) SINGLE POINT OF ORDER.—Notwithstanding any other rule of the Senate, it shall be in order for a Senator to raise a single point of order that several provisions of a conference report on a general appropriation bill violate paragraph (1). The Presiding Officer may sustain the point of order as to some or all of the provisions against which the Senator raised the point of order. If the Presiding Officer so sustains the point of order as to some or all of the provisions against which the Senator raised the point of order, then only those provisions against which the Presiding Officer sustains the point of order shall be deemed stricken pursuant to this subsection. Before the Presiding Officer rules on such a point of order, any Senator may move to waive such a point of order, in accordance with paragraph (4), as it applies to some or all of the provisions against which the point of order was raised. Such a motion to waive is amendable in accordance with the rules and precedents of the Senate. After the Presiding Officer rules on such a point of order, any Senator may appeal the ruling of the Presiding Officer on such a point of order as it applies to some or all of the provisions on which the Presiding Officer ruled.''.

(b) LOBBYING ON BEHALF OF RECIPIENTS OF FEDERAL FUNDS.—The Lobbying Disclosure Act of 1995 is amended by adding after section 5 the following:

''SEC. 5A. REPORTS BY RECIPIENTS OF FEDERAL FUNDS.

''(a) IN GENERAL.—A recipient of Federal funds shall file a report as required by section 5(a) containing—

''(1) the name of any lobbyist registered under this Act to whom the recipient paid money to lobby on behalf of the Federal funding received by the recipient; and

''(2) the amount of money paid as described in paragraph (1).

''(b) DEFINITION.—In this section, the term 'recipient of Federal funds' means the recipient of Federal funds constituting an award, grant, or loan.''.

SA 141. Mr. ENSIGN submitted an amendment intended to be proposed to amendment SA 98 proposed by Mr. INOUYE (for himself and Mr. BAUCUS) to the bill H.R. 1, making supplemental appropriations for job preservation and creation, infrastructure investment, energy efficiency and science, assistance to the unemployed, and State and local fiscal stabilization, for fiscal year ending September 30, 2009, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. _____. RESCISSION OF UNSPENT FUNDS.

Amounts made available by this Act for fiscal year 2009 that remain unobligated after September 30, 2010 are rescinded.

SA 142. Mr. COBURN submitted an amendment intended to be proposed to amendment SA 98 proposed by Mr. INOUYE (for himself and Mr. BAUCUS) to the bill H.R. 1, making supplemental appropriations for job preservation and creation, infrastructure investment, energy efficiency and science, assistance to the unemployed, and State and local fiscal stabilization, for fiscal year ending September 30, 2009, and for other purposes; which was ordered to lie on the table; as follows:

On page 223, beginning on line 19, strike ''$180,500,000'' and all that follows through ''facility in the United States'' on line 23 and insert ''$105,500,000, to remain available until September 30, 2010, of which up to $45,000,000 shall be available for passport and visa facilities and systems''.

SA 143. Mr. COBURN submitted an amendment intended to be proposed to amendment SA 98 proposed by Mr. INOUYE (for himself and Mr. BAUCUS) to the bill H.R. 1, making supplemental appropriations for job preservation and creation, infrastructure investment, energy efficiency and science, assistance to the unemployed, and State and local fiscal stabilization, for fiscal year ending September 30, 2009, and for other purposes; which was ordered to lie on the table; as follows:

On page 431, between lines 8 and 9, insert the following:

SEC. 1607. BIPARTISAN SUPPORT FOR THE PLAN BY THE PRESIDENT TO CHANGE THE WASTEFUL SPENDING HABITS OF THE FEDERAL GOVERNMENT.

(a) FINDINGS.—Congress finds the following:

(1) The national debt now exceeds $10,600,000,000,000.

(2) The share of each United States citizen of the national debt is more than $34,800.

(3) Each cent that the United States Government borrows and adds to such debt is money stolen from future generations of United States citizens and from senior citizens who depend on Social Security.

(4) Congress has repeatedly demonstrated its inability to prioritize spending.

(5) In the first month of 2009, the Senate authorized nearly $50,000,000,000 in new Government spending.

(6) 59 percent of people in the United States worry that Congress and President Barack Obama will increase spending too much, according to a poll conducted by Rasmussen Reports on January 21 and 22, 2009.

(7) As a candidate, President Obama pledged to restore fiscal discipline to Washington.

(8) As part of the ''Plan for Restoring Fiscal Discipline'' by President Obama, the President pledged to ''require new spending commitments or tax changes to be paid for by cuts to other programs or new revenue''.

(9) This Act contains tax changes that would reduce Federal revenue by $252,500,000,000 and increase spending by $632,000,000,000, without any corresponding new revenue or spending cuts.

(10) The ''Plan for Restoring Fiscal Discipline'' by President Obama vowed an ''end to wasteful government spending''.

(11) This Act spends billions of dollars on programs that are riddled with significant amounts of waste, fraud, abuse, and mismanagement.

(12) The ''Plan for Restoring Fiscal Discipline'' by President Obama promised to ''cut pork barrel spending''.

(13) This Act contains a number of congressional earmarks, including the most expensive ''pork'' project in history, $2,000,000,000 for a near-zero emissions power plant for FutureGen Industrial Alliance.

(14) To limit the abuse of no-bid Federal contracts, the ''Plan for Restoring Fiscal Discipline'' by President Obama pledged ''that federal contracts over $25,000'' will be awarded by competitive bidding.

(15) This Act steers billions of dollars to pre-selected entities that will not have to compete for such Federal contracts.

(b) SENSE OF CONGRESS.—It is the sense of Congress that—

(1) because the power of the purse belongs to Congress, it is irresponsible for Congress to increase spending without first reducing lower-priority spending elsewhere within the Federal budget; and

(2) in the spirit of bipartisanship and common sense, Congress should adopt those aspects of the ''Plan for Restoring Fiscal Discipline'' by President Barack Obama that require that all new spending be paid for with reductions in lower-priority spending elsewhere within the Government.

SA 144. Mr. COBURN submitted an amendment intended to be proposed to amendment SA 98 proposed by Mr. INOUYE (for himself and Mr. BAUCUS) to the bill H.R. 1, making supplemental appropriations for job preservation and creation, infrastructure investment, energy efficiency and science, assistance to the unemployed, and State and local fiscal stabilization, for fiscal year ending September 30, 2009, and for other purposes; which was ordered to lie on the table; as follows:

On page 115, between lines 17 and 18, insert the following:

LIMITATION ON USE OF FUNDS

Notwithstanding any other provision of this Act, none of the funds made available under this heading shall be expended unless the expenditure of funds directly reduces the deferred maintenance backlog of the National Park Service, as determined by the Secretary of the Interior.

SA 145. Mr. DODD submitted an amendment intended to be proposed to amendment SA 98 proposed by Mr. INOUYE (for himself and Mr. BAUCUS) to the bill H.R. 1, making supplemental appropriations for job preservation and creation, infrastructure investment, energy efficiency and science, assistance to the unemployed, and State and local fiscal stabilization, for fiscal year ending September 30, 2009, and for other purposes; which was ordered to lie on the table; as follows:

On page 263, between lines 10 and 11, insert the following:

GENERAL PROVISIONS—HOPE FOR HOMEOWNERS AMENDMENTS

SEC. 1201. Section 257 of the National Housing Act (12 U.S.C. 1715z-23), as amended by the Emergency Economic Stabilization Act of 2008 (Public Law 110-343), is amended—

(1) in subsection (e)(1)(B), by inserting after ''being reset,'' the following: ''or has, due to a decrease in income,'';

(2) in subsection (k)(2), by striking ''and the mortgagor'' and all that follows through the end and inserting ''shall, upon any sale or disposition of the property to which the mortgage relates, be entitled to 25 percent of appreciation, up to the appraised value of the home at the time when the mortgage being refinanced under this section was originally made. The Secretary may share any amounts received under this paragraph with the holder of the eligible mortgage refinanced under this section.'';

(3) in subsection (i)—

(A) by inserting '', after weighing maximization of participation with consideration for the solvency of the program,'' after ''Secretary shall'';

(B) in paragraph (1), by striking ''equal to 3 percent'' and inserting ''not more than 2 percent''; and

(C) in paragraph (2), by striking ''equal to 1.5 percent'' and inserting ''not more than 1 percent''; and

(4) by adding at the end the following:

''(x) AUCTIONS.—The Board shall, if feasible, establish a structure and organize procedures for an auction to refinance eligible mortgages on a wholesale or bulk basis.

''(y) COMPENSATION OF SERVICERS.—To provide incentive for participation in the program under this section, each servicer of an eligible mortgage insured under this section shall be paid $1,000 for performing services associated with refinancing such mortgage, or such other amount as the Board determines is warranted. Funding for such compensation shall be provided by funds realized through the HOPE bond under subsection (w).''.

At the end of division B, add the following:

TITLE VI—FORECLOSURE PREVENTION

SEC. 6001. MANDATORY LOAN MODIFICATIONS.

Section 109(a) of the Emergency Economic Stabilization Act of 2008 (12 U.S.C. 5219) is amended—

(1) by striking the last sentence;

(2) by striking ''To the extent'' and inserting the following:

''(1) IN GENERAL.—To the extent''; and

(3) by adding at the end the following:

''(2) LOAN MODIFICATIONS REQUIRED.—

''(A) IN GENERAL.—In addition to actions required under paragraph (1), the Secretary shall, not later than 15 days after the date of enactment of this paragraph, develop and implement a plan to facilitate loan modifications to prevent avoidable mortgage loan foreclosures.

''(B) FUNDING.—Of amounts made available under section 115 and not otherwise obligated, not less than $50,000,000,000, shall be made available to the Secretary for purposes of carrying out the mortgage loan modification plan required to be developed and implemented under this paragraph.

''(C) CRITERIA.—The loan modification plan required by this paragraph may incorporate the use of—

''(i) loan guarantees and credit enhancements;

''(ii) the reduction of loan principal amounts and interest rates;

''(iii) extension of mortgage loan terms; and

''(iv) any other similar mechanisms or combinations thereof, as determined appropriate by the Secretary.

''(D) DESIGNATION AUTHORITY.—

''(i) FDIC.—The Secretary may designate the Corporation, on a reimbursable basis, to carry out the loan modification plan developed under this paragraph.

''(ii) CONTRACTING AUTHORITY.—If designated under clause (i), the Corporation may use its contracting authority under section 9 of the Federal Deposit Insurance Act.

''(E) CONSULTATION REQUIRED.—In developing the loan modification plan under this paragraph, the Secretary shall consult with the Chairperson of the Board of Directors of the Corporation, the Board, and the Secretary of Housing and Urban Development.

''(F) REPORTS TO CONGRESS.—The Secretary shall provide to the Committee on Banking, Housing, and Urban Affairs of the Senate and the Committee on Financial Services of the House of Representatives—

''(i) upon development of the plan required by this paragraph, a report describing such plan; and

''(ii) a monthly report on the number and types of loan modifications occurring during the reporting period, and the performance of the loan modification plan overall.''.

SA 146. Mr. CARPER submitted an amendment intended to be proposed by him to the bill H.R. 1, making supplemental appropriations for job preservation and creation, infrastructure investment, energy efficiency and science, assistance to the unemployed, and State and local fiscal stabilization, for fiscal year ending September 30, 2009, and for other purposes; which was ordered to lie on the table; as follows:

At the end of division A, add the following:

TITLE XVII—POSTAL SERVICE RETIREE HEALTH BENEFITS

SEC. 1701. POSTAL SERVICE RETIREE HEALTH BENEFITS.

(a) IN GENERAL.—Section 8906(g)(2)(A) of title 5, United States Code, is amended by striking ''shall through September 30, 2016, be paid by the United States Postal Service, and thereafter shall be paid first from the Postal Service Retiree Health Benefits Fund up to the amount contained in the Fund, with any remaining amount paid by the United States Postal Service.'' and inserting ''shall through September 30, 2008, be paid by the United States Postal Service, shall through September 30, 2010, be paid from the Postal Service Retiree Health Benefits Fund, shall through September 30, 2016, be paid by the United States Postal Service, and thereafter shall be paid first from the Postal Service Retiree Health Benefits Fund up to the amount contained in the Fund, with any remaining amount paid by the United States Postal Service.''.

(b) MONTHLY REPORTING TO POSTAL OVERSIGHT COMMITTEES.—

(1) IN GENERAL.—The United States Postal Service shall submit a monthly report summarizing its financial condition and outlook to the Committee on Homeland Security and Governmental Affairs of the Senate and the Committee on Oversight and Government Reform of the House of Representatives. Each report under this subsection shall provide sufficiently detailed data and narrative

information for the committees to understand the Postal Service's current and projected financial condition, including how its financial outlook and budget targets for the fiscal year has changed since the previous report, and the Postal Service's progress toward achieving its budget targets for the current fiscal year.

(2) SUBMISSION DATES.—Monthly reports under this subsection shall be submitted within 30 days after the end of each month, for each fiscal year in which retiree health benefit premiums are paid by the Postal Service Retiree Health Benefits Fund.

SA 147. Mr. BROWNBACK submitted an amendment intended to be proposed by him to the bill H.R. 1, making supplemental appropriations for job preservation and creation, infrastructure investment, energy efficiency and science, assistance to the unemployed, and State and local fiscal stabilization, for fiscal year ending September 30, 2009, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. ___. SENSE OF THE SENATE RELATING TO THE USE OF CERTAIN EXCESS FEDERAL FUNDING FOR TAX REBATES.

It is the sense of the Senate that any Federal funds provided to States under this Act in excess of the amount needed to balance a State's budget should be used to provide a tax rebate to citizens of the State.

SA 148. Mr. BROWNBACK submitted an amendment intended to be proposed by him to the bill H.R. 1, making supplemental appropriations for job preservation and creation, infrastructure investment, energy efficiency and science, assistance to the unemployed, and State and local fiscal stabilization, for fiscal year ending September 30, 2009, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. _____. ELIGIBILITY FOR CDBG FUNDS.

Notwithstanding any other provision of law or this Act, any unit of general local government that was eligible for community development block grant assistance under title I of the Housing and Community Development Act of 1974 (42 U.S.C. 5301 et seq.) as of January 1, 2009, shall remain eligible for any such additional community development block grant assistance made available under this Act or any other Act for fiscal year 2009.

SA 149. Mr. DEMINT submitted an amendment intended to be proposed to amendment SA 98 proposed by Mr. INOUYE (for himself and Mr. BAUCUS) to the bill H.R. 1, making supplemental appropriations for job preservation and creation, infrastructure investment, energy efficiency and science, assistance to the unemployed, and State and local fiscal stabilization, for fiscal year ending September 30, 2009, and for other purposes; which was ordered to lie on the table; as follows:

On page 604, between lines 10 and 11, insert the following:

(D) INCREASED FLEXIBILITY.—Notwithstanding any COBRA continuation provision, an assistance eligible individual may, not later than 30 days after the date on which the individual makes the election under paragraph (3), elect to enroll in any health insurance coverage offered by the employer (or employee organization) involved, in any health insurance coverage offered in the individual market in the State involved, in a high deductible plan, or in coverage offered through a high risk pool administered by the State involved, and such coverage (or plan) shall be treated as COBRA continuation coverage for purposes of the applicable COBRA continuation coverage provision and this section.

SA 150. Mr. DEMINT submitted an amendment intended to be proposed to amendment SA 98 proposed by Mr. INOUYE (for himself and Mr. BAUCUS) to the bill H.R. 1, making supplemental appropriations for job preservation and creation, infrastructure investment, energy efficiency and science, assistance to the unemployed, and State and local fiscal stabilization, for fiscal year ending September 30, 2009, and for other purposes; which was ordered to lie on the table; as follows:

On page 570, after line 8, insert the following:

SEC. —. PROHIBITION ON CONSIDERATION OF REVENUE PROVISIONS WITHOUT CERTIFICATION OF TAX BURDEN EFFECTS.

(a) IN GENERAL.—It shall not be in order to consider a bill, resolution, amendment, or conference report that proposes any provision amending the Internal Revenue Code of 1986 or affecting the application of such Code unless the Joint Committee on Taxation provides a written certification that such provision does not increase the net yearly tax burden for any family whose taxable income for any taxable year to which such provision applies is less than $250,000.

(b) SUPERMAJORITY WAIVER AND APPEAL.—

(1) WAIVER.—A point of order raised under subsection (a) may be waived or suspended in the Senate only by an affirmative vote of two-thirds of the Members, duly chosen and sworn.

(2) APPEAL.—An affirmative vote of two-thirds of the Members of the Senate, duly chosen and sworn, shall be required in the Senate to sustain an appeal of the ruling of the Chair on a point of order raised under subsection (a).

(c) DEFINITION.—For purposes of this section, the term ''family'' means a married couple filing jointly or an individual filing as a head of household.

SA 151. Mr. DEMINT submitted an amendment intended to be proposed to amendment SA 98 proposed by Mr. INOUYE (for himself and Mr. BAUCUS) to the bill H.R. 1, making supplemental appropriations for job preservation and creation, infrastructure investment, energy efficiency and science, assistance to the unemployed, and State and local fiscal stabilization, for fiscal year ending September 30, 2009, and for other purposes; which was ordered to lie on the table; as follows:

On page 570, after line 8, insert the following:

SEC. —. INDEXING OF CERTAIN ASSETS FOR PURPOSES OF DETERMINING GAIN OR LOSS.

(a) IN GENERAL.—Part II of subchapter O of chapter 1 is amended by redesignating section 1023 as section 1024 and by inserting after section 1022 the following new section:

''SEC. 1023. INDEXING OF CERTAIN ASSETS FOR PURPOSES OF DETERMINING GAIN OR LOSS.

''(a) GENERAL RULE.—

''(1) INDEXED BASIS SUBSTITUTED FOR ADJUSTED BASIS.—Solely for purposes of determining gain or loss on the sale or other disposition by a taxpayer (other than a corporation) of an indexed asset which has been held for more than 3 years, the indexed basis of the asset shall be substituted for its adjusted basis.

''(2) EXCEPTION FOR DEPRECIATION, ETC.—The deductions for depreciation, depletion, and amortization shall be determined without regard to the application of paragraph (1) to the taxpayer or any other person.

''(3) WRITTEN DOCUMENTATION REQUIREMENT.—Paragraph (1) shall apply only with respect to indexed assets for which the taxpayer has written documentation of the original purchase price paid or incurred by the taxpayer to acquire such asset.

''(b) INDEXED ASSET.—

''(1) IN GENERAL.—For purposes of this section, the term 'indexed asset' means—

''(A) common stock in a C corporation (other than a foreign corporation), or

''(B) tangible property,

which is a capital asset or property used in the trade or business (as defined in section 1231(b)).

''(2) STOCK IN CERTAIN FOREIGN CORPORATIONS INCLUDED.—For purposes of this section—

''(A) IN GENERAL.—The term 'indexed asset' includes common stock in a foreign corporation which is regularly traded on an established securities market.

''(B) EXCEPTION.—Subparagraph (A) shall not apply to—

''(i) stock of a foreign investment company,

''(ii) stock in a passive foreign investment company (as defined in section 1296),

''(iii) stock in a foreign corporation held by a United States person who meets the requirements of section 1248(a)(2), and

''(iv) stock in a foreign personal holding company.

''(C) TREATMENT OF AMERICAN DEPOSITORY RECEIPTS.—An American depository receipt for common stock in a foreign corporation shall be treated as common stock in such corporation.

''(c) INDEXED BASIS.—For purposes of this section—

''(1) GENERAL RULE.—The indexed basis for any asset is—

''(A) the adjusted basis of the asset, increased by

''(B) the applicable inflation adjustment.

''(2) APPLICABLE INFLATION ADJUSTMENT.—The applicable inflation adjustment for any asset is an amount equal to—

''(A) the adjusted basis of the asset, multiplied by

''(B) the percentage (if any) by which—

''(i) the gross domestic product deflator for the last calendar quarter ending before the asset is disposed of, exceeds

''(ii) the gross domestic product deflator for the last calendar quarter ending before the asset was acquired by the taxpayer.

The percentage under subparagraph (B) shall be rounded to the nearest 1/10 of 1 percentage point.

''(3) GROSS DOMESTIC PRODUCT DEFLATOR.—The gross domestic product deflator for any calendar quarter is the implicit price deflator for the gross domestic product for such quarter (as shown in the last revision thereof released by the Secretary of Commerce before the close of the following calendar quarter).

''(d) SUSPENSION OF HOLDING PERIOD WHERE DIMINISHED RISK OF LOSS; TREATMENT OF SHORT SALES.—

''(1) IN GENERAL.—If the taxpayer (or a related person) enters into any transaction which substantially reduces the risk of loss from holding any asset, such asset shall not

be treated as an indexed asset for the period of such reduced risk.

''(2) SHORT SALES.—

''(A) IN GENERAL.—In the case of a short sale of an indexed asset with a short sale period in excess of 3 years, for purposes of this title, the amount realized shall be an amount equal to the amount realized (determined without regard to this paragraph) increased by the applicable inflation adjustment. In applying subsection (c)(2) for purposes of the preceding sentence, the date on which the property is sold short shall be treated as the date of acquisition and the closing date for the sale shall be treated as the date of disposition.

''(B) SHORT SALE PERIOD.—For purposes of subparagraph (A), the short sale period begins on the day that the property is sold and ends on the closing date for the sale.

''(e) TREATMENT OF REGULATED INVESTMENT COMPANIES AND REAL ESTATE INVESTMENT TRUSTS.—

''(1) ADJUSTMENTS AT ENTITY LEVEL.—

''(A) IN GENERAL.—Except as otherwise provided in this paragraph, the adjustment under subsection (a) shall be allowed to any qualified investment entity (including for purposes of determining the earnings and profits of such entity).

''(B) EXCEPTION FOR CORPORATE SHAREHOLDERS.—Under regulations—

''(i) in the case of a distribution by a qualified investment entity (directly or indirectly) to a corporation—

''(I) the determination of whether such distribution is a dividend shall be made without regard to this section, and

''(II) the amount treated as gain by reason of the receipt of any capital gain dividend shall be increased by the percentage by which the entity's net capital gain for the taxable year (determined without regard to this section) exceeds the entity's net capital gain for such year determined with regard to this section, and

''(ii) there shall be other appropriate adjustments (including deemed distributions) so as to ensure that the benefits of this section are not allowed (directly or indirectly) to corporate shareholders of qualified investment entities.

For purposes of the preceding sentence, any amount includible in gross income under section 852(b)(3)(D) shall be treated as a capital gain dividend and an S corporation shall not be treated as a corporation.

''(C) EXCEPTION FOR QUALIFICATION PURPOSES.—This section shall not apply for purposes of sections 851(b) and 856(c).

''(D) EXCEPTION FOR CERTAIN TAXES IMPOSED AT ENTITY LEVEL.—

''(i) TAX ON FAILURE TO DISTRIBUTE ENTIRE GAIN.—If any amount is subject to tax under section 852(b)(3)(A) for any taxable year, the amount on which tax is imposed under such section shall be increased by the percentage determined under subparagraph (B)(i)(II). A similar rule shall apply in the case of any amount subject to tax under paragraph (2) or (3) of section 857(b) to the extent attributable to the excess of the net capital gain over the deduction for dividends paid determined with reference to capital gain dividends only. The first sentence of this clause shall not apply to so much of the amount subject to tax under section 852(b)(3)(A) as is designated by the company under section 852(b)(3)(D).

''(ii) OTHER TAXES.—This section shall not apply for purposes of determining the amount of any tax imposed by paragraph (4), (5), or (6) of section 857(b).

''(2) ADJUSTMENTS TO INTERESTS HELD IN ENTITY.—

''(A) REGULATED INVESTMENT COMPANIES.—Stock in a regulated investment company (within the meaning of section 851) shall be an indexed asset for any calendar quarter in the same ratio as—

''(i) the average of the fair market values of the indexed assets held by such company at the close of each month during such quarter, bears to

''(ii) the average of the fair market values of all assets held by such company at the close of each such month.

''(B) REAL ESTATE INVESTMENT TRUSTS.—Stock in a real estate investment trust (within the meaning of section 856) shall be an indexed asset for any calendar quarter in the same ratio as—

''(i) the fair market value of the indexed assets held by such trust at the close of such quarter, bears to

''(ii) the fair market value of all assets held by such trust at the close of such quarter.

''(C) RATIO OF 80 PERCENT OR MORE.—If the ratio for any calendar quarter determined under subparagraph (A) or (B) would (but for this subparagraph) be 80 percent or more, such ratio for such quarter shall be 100 percent.

''(D) RATIO OF 20 PERCENT OR LESS.—If the ratio for any calendar quarter determined under subparagraph (A) or (B) would (but for this subparagraph) be 20 percent or less, such ratio for such quarter shall be zero.

''(E) LOOK-THRU OF PARTNERSHIPS.—For purposes of this paragraph, a qualified investment entity which holds a partnership interest shall be treated (in lieu of holding a partnership interest) as holding its proportionate share of the assets held by the partnership.

''(3) TREATMENT OF RETURN OF CAPITAL DISTRIBUTIONS.—Except as otherwise provided by the Secretary, a distribution with respect to stock in a qualified investment entity which is not a dividend and which results in a reduction in the adjusted basis of such stock shall be treated as allocable to stock acquired by the taxpayer in the order in which such stock was acquired.

''(4) QUALIFIED INVESTMENT ENTITY.—For purposes of this subsection, the term 'qualified investment entity' means—

''(A) a regulated investment company (within the meaning of section 851), and

''(B) a real estate investment trust (within the meaning of section 856).

''(f) OTHER PASS-THRU ENTITIES.—

''(1) PARTNERSHIPS.—

''(A) IN GENERAL.—In the case of a partnership, the adjustment made under subsection (a) at the partnership level shall be passed through to the partners.

''(B) SPECIAL RULE IN THE CASE OF SECTION 754 ELECTIONS.—In the case of a transfer of an interest in a partnership with respect to which the election provided in section 754 is in effect—

''(i) the adjustment under section 743(b)(1) shall, with respect to the transferor partner, be treated as a sale of the partnership assets for purposes of applying this section, and

''(ii) with respect to the transferee partner, the partnership's holding period for purposes of this section in such assets shall be treated as beginning on the date of such adjustment.

''(2) S CORPORATIONS.—In the case of an S corporation, the adjustment made under subsection (a) at the corporate level shall be passed through to the shareholders. This section shall not apply for purposes of determining the amount of any tax imposed by section 1374 or 1375.

''(3) COMMON TRUST FUNDS.—In the case of a common trust fund, the adjustment made under subsection (a) at the trust level shall be passed through to the participants.

''(4) INDEXING ADJUSTMENT DISREGARDED IN DETERMINING LOSS ON SALE OF INTEREST IN ENTITY.—Notwithstanding the preceding provisions of this subsection, for purposes of determining the amount of any loss on a sale or exchange of an interest in a partnership, S corporation, or common trust fund, the adjustment made under subsection (a) shall not be taken into account in determining the adjusted basis of such interest.

''(g) DISPOSITIONS BETWEEN RELATED PERSONS.—

''(1) IN GENERAL.—This section shall not apply to any sale or other disposition of property between related persons except to the extent that the basis of such property in the hands of the transferee is a substituted basis.

''(2) RELATED PERSONS DEFINED.—For purposes of this section, the term 'related persons' means—

''(A) persons bearing a relationship set forth in section 267(b), and

''(B) persons treated as single employer under subsection (b) or (c) of section 414.

''(h) TRANSFERS TO INCREASE INDEXING ADJUSTMENT.—If any person transfers cash, debt, or any other property to another person and the principal purpose of such transfer is to secure or increase an adjustment under subsection (a), the Secretary may disallow part or all of such adjustment or increase.

''(i) SPECIAL RULES.—For purposes of this section—

''(1) TREATMENT OF IMPROVEMENTS, ETC.—If there is an addition to the adjusted basis of any tangible property or of any stock in a corporation during the taxable year by reason of an improvement to such property or a contribution to capital of such corporation—

''(A) such addition shall never be taken into account under subsection (c)(1)(A) if the aggregate amount thereof during the taxable year with respect to such property or stock is less than $1,000, and

''(B) such addition shall be treated as a separate asset acquired at the close of such taxable year if the aggregate amount thereof during the taxable year with respect to such property or stock is $1,000 or more.

A rule similar to the rule of the preceding sentence shall apply to any other portion of an asset to the extent that separate treatment of such portion is appropriate to carry out the purposes of this section.

''(2) ASSETS WHICH ARE NOT INDEXED ASSETS THROUGHOUT HOLDING PERIOD.—The applicable inflation adjustment shall be appropriately reduced for periods during which the asset was not an indexed asset.

''(3) TREATMENT OF CERTAIN DISTRIBUTIONS.—A distribution with respect to stock in a corporation which is not a dividend shall be treated as a disposition.

''(4) SECTION CANNOT INCREASE ORDINARY LOSS.—To the extent that (but for this paragraph) this section would create or increase a net ordinary loss to which section 1231(a)(2) applies or an ordinary loss to which any other provision of this title applies, such provision shall not apply. The taxpayer shall be treated as having a long-term capital loss in an amount equal to the amount of the ordinary loss to which the preceding sentence applies.

''(5) ACQUISITION DATE WHERE THERE HAS BEEN PRIOR APPLICATION OF SUBSECTION (a)(1) WITH RESPECT TO THE TAXPAYER.—If there has been a prior application of subsection (a)(1) to an asset while such asset was held by the taxpayer, the date of acquisition of such asset by the taxpayer shall be treated as not earlier than the date of the most recent such prior application.

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

(b) CLERICAL AMENDMENT.—The table of sections for part II of subchapter O of chapter 1 is amended by striking the item relating to section 1023 and by inserting after the item relating to section 1022 the following new item:

''Sec. 1022. Indexing of certain assets for purposes of determining gain or loss.

''Sec. 1023. Cross references.''.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to indexed assets acquired by the taxpayer after December 31, 2008, in taxable years ending after such date.

SA 152. Mr. KYL submitted an amendment intended to be proposed to amendment SA 98 proposed by Mr. INOUYE (for himself and Mr. BAUCUS) to the bill H.R. 1, making supplemental appropriations for job preservation and creation, infrastructure investment, energy efficiency and science, assistance to the unemployed, and State and local fiscal stabilization, for fiscal year ending September 30, 2009, and for other purposes; which was ordered to lie on the table; as follows:

On page 451, after line 22, add the following:

SEC. _____. REPEAL OF SUNSETS FOR 2001 AND 2003 TAX RELIEF PROVISIONS.

(a) ECONOMIC GROWTH AND TAX RELIEF RECONCILIATION ACT OF 2001.—The Economic Growth and Tax Relief Reconciliation Act of 2001 is amended by striking title IX.

(b) JOBS AND GROWTH TAX RELIEF RECONCILIATION ACT OF 2003.—The Jobs and Growth Tax Relief Reconciliation Act of 2003 is amended by striking section 303.

SA 153. Mr. KYL submitted an amendment intended to be proposed to amendment SA 98 proposed by Mr. INOUYE (for himself and Mr. BAUCUS) to the bill H.R. 1, making supplemental appropriations for job preservation and creation, infrastructure investment, energy efficiency and science, assistance to the unemployed, and State and local fiscal stabilization, for fiscal year ending September 30, 2009, and for other purposes; which was ordered to lie on the table; as follows:

On page 477, strike line 18 and insert the following:

(d) 100 PERCENT EXPENSING FOR PROPERTY ACQUIRED IN 2009.—Section 168(k) is amended by adding at the end the following new paragraph:

''(5) EXPENSING OF PROPERTY ACQUIRED IN 2009.—

''(A) IN GENERAL.—The cost of any qualified expensing property shall be treated as an expense which is not chargeable to a capital account and shall be allowed as a deduction in the taxable year in which such property is placed in service.

''(B) QUALIFIED EXPENSING PROPERTY.—For purposes of this paragraph, the term 'qualified expensing property' means qualified property, as defined in paragraph (2), determined by substituting 'December 31, 2008' for 'December 31, 2007' each place it appears therein.''.

(e) EFFECTIVE DATES.—

SA 154. Mr. KYL submitted an amendment intended to be proposed to amendment SA 98 proposed by Mr. INOUYE (for himself and Mr. BAUCUS) to the bill H.R. 1, making supplemental appropriations for job preservation and creation, infrastructure investment, energy efficiency and science, assistance to the unemployed, and State and local fiscal stabilization, for fiscal year ending September 30, 2009, and for other purposes; which was ordered to lie on the table; as follows:

On page 450, after line 18, strike the quotation marks and the last period and insert the following:

''(8) APPLICATION TO ELEMENTARY AND SECONDARY EXPENSES.—In applying this section with respect to the Hope Scholarship Credit—

''(A) term 'qualified tuition and related expenses' shall include expenses for tuition incurred in connection with the enrollment or attendance of the taxpayer, the taxpayer's spouse, or any dependent of the taxpayer with respect to whom the taxpayer is allowed a deduction under section 151, as an elementary or secondary school student at a public, private or religious school (within the meaning of section 530(b)(3)), and

''(B) in the case of an individual who is enrolled in a public, private, or religious school (within the meaning of section 530(b)(3)), subsection (b)(1) shall be applied without regard to whether such individual is an eligible student and subsection (b)(2)(B) shall not apply.''.

SA 155. Ms. KLOBUCHAR (for herself and Mr. UDALL of Colorado) submitted an amendment intended to be proposed to amendment SA 98 proposed by Mr. INOUYE (for himself and Mr. BAUCUS) to the bill H.R. 1, making supplemental appropriations for job preservation and creation, infrastructure investment, energy efficiency and science, assistance to the unemployed, and State and local fiscal stabilization, for fiscal year ending September 30, 2009, and for other purposes; which was ordered to lie on the table; as follows:

On page 456, after line 24, insert the following:

SEC. 1104. RENEWABLE ELECTRICITY INTEGRATION CREDIT.

(a) IN GENERAL.—Subpart D of part IV of subchapter A of chapter 1 is amended by adding at the end the following new section:

''SEC. 45R. RENEWABLE ELECTRICITY INTEGRATION CREDIT.

''(a) GENERAL RULE.—For purposes of section 38, the renewable electricity integration credit for any taxable year is an amount equal to the product of—

''(1) the intermittent renewable portfolio factor of an eligible taxpayer, multiplied by

''(2) the number of kilowatt hours of renewable electricity purchased or produced by such taxpayer and sold by such taxpayer to an unrelated person during the taxable year.

''(b) INTERMITTENT RENEWABLE PORTFOLIO FACTOR.—The intermittent renewable portfolio factor for an eligible taxpayer shall be determined as follows:

''In the case of an eligible taxpayer whose intermittent renewable electricity percentage is:	**The intermittent renewable portfolio factor is:**
less than 4 percent	0 cents
at least 4 percent but less than 12 percent	0.10 cents
at least 12 percent but less than 19 percent	0.30 cents
at least 19 percent	0.50 cents

''(c) DEFINITIONS.—For purposes of this section—

''(1) ELIGIBLE TAXPAYER.—The term 'eligible taxpayer' means an electric utility company (as defined in section 1262(5) of the Public Utility Holding Company Act of 2005).

''(2) RENEWABLE ELECTRICITY.—The term 'renewable electricity' means electricity generated by—

''(A) a facility using wind to produce such electricity, and

''(B) a facility using solar energy to generate such electricity.

''(3) INTERMITTENT RENEWABLE ELECTRICITY PERCENTAGE.—The term 'intermittent renewable electricity percentage' means the percentage of an electric utility's total sales to native load customers that is derived from renewable electricity, whether purchased or produced by the taxpayer.''.

(b) CREDIT MADE PART OF GENERAL BUSINESS CREDIT.—Subsection (b) of section 38 is amended—

(1) by striking ''plus'' at the end of paragraph (34),

(2) by striking the period at the end of paragraph (35) and inserting '', plus'', and

(3) by adding at the end the following new paragraph:

''(36) the renewable electricity integration credit determined under section 45R(a).''.

(c) CLERICAL AMENDMENT.—The table of sections for subpart D of part IV of subchapter A of chapter 1 is amended by adding at the end the following new item:

Sec. 45R. Renewable electricity integration credit.

(d) EFFECTIVE DATE.—The amendments made by this section shall apply to electricity produced or purchased after December 31, 2008.

SA 156. Ms. KLOBUCHAR submitted an amendment intended to be proposed to amendment SA 98 proposed by Mr. INOUYE (for himself and Mr. BAUCUS) to the bill H.R. 1, making supplemental appropriations for job preservation and creation, infrastructure investment, energy efficiency and science, assistance to the unemployed, and State and local fiscal stabilization, for fiscal year ending September 30, 2009, and for other purposes; which was ordered to lie on the table; as follows:

On page 123, line 9, insert ''(and an additional amount of $25,000,000)'' before '', which''.

On page 124, line 24, strike ''and''.

On page 125, strike line 7 and insert the following:

sequential service strategy; and

(7) $25,000,000 for programs of veterans' workforce investment activities under section 168 of WIA:

SA 157. Ms. KLOBUCHAR submitted an amendment intended to be proposed to amendment SA 98 proposed by Mr. INOUYE (for himself and Mr. BAUCUS) to

the bill H.R. 1, making supplemental appropriations for job preservation and creation, infrastructure investment, energy efficiency and science, assistance to the unemployed, and State and local fiscal stabilization, for fiscal year ending September 30, 2009, and for other purposes; which was ordered to lie on the table; as follows:

On page 123, strike lines 15 and 16 and insert the following:

134(e)(2) and (3) of the WIA, and for the programs of veterans' workforce investment activities carried out under section 168 of the WIA: *Provided*, That not less than $25,000,000 of the funds made available under this paragraph shall be used for such programs under section 168 of the WIA: *Provided further*, That a priority use of the remaining funds made available under this paragraph shall be services to individ-

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SA 158. Mr. MARTINEZ (for himself and Mrs. FEINSTEIN) submitted an amendment intended to be proposed to amendment SA 98 proposed by Mr. INOUYE (for himself and Mr. BAUCUS) to the bill H.R. 1, making supplemental appropriations for job preservation and creation, infrastructure investment, energy efficiency and science, assistance to the unemployed, and State and local fiscal stabilization, for fiscal year ending September 30, 2009, and for other purposes; which was ordered to lie on the table; as follows:

On page 431, between lines 8 and 9, insert the following:

SEC. 1607. TEMPORARY EXTENSION OF LOAN LIMIT INCREASE.

(a) FANNIE MAE AND FREDDIE MAC.—Section 201(a) of the Economic Stimulus Act of 2008 (Public Law 110-185, 122 Stat. 619) is amended by striking ''December 31, 2008'' and inserting ''December 31, 2010''.

(b) FHA LOANS.—Section 202(a) of the Economic Stimulus Act of 2008 (Public Law 110-185, 122 Stat. 620) is amended by striking ''December 31, 2008'' and inserting ''December 31, 2010''.

SA 159. Mr. MARTINEZ submitted an amendment intended to be proposed to amendment SA 98 proposed by Mr. INOUYE (for himself and Mr. BAUCUS) to the bill H.R. 1, making supplemental appropriations for job preservation and creation, infrastructure investment, energy efficiency and science, assistance to the unemployed, and State and local fiscal stabilization, for fiscal year ending September 30, 2009, and for other purposes; which was ordered to lie on the table; as follows:

At the end of division B, add the following:

TITLE VI—FORECLOSURE MITIGATION

SEC. 6001. SHORT TITLE.

This title may be cited as the ''Keep Families in Their Homes Act of 2009''.

SEC. 6002. DEFINITIONS.

For purposes of this title—

(1) the term ''securitized mortgages'' means residential mortgages that have been pooled by a securitization vehicle;

(2) the term ''securitization vehicle'' means a trust, corporation, partnership, limited liability entity, special purpose entity, or other structure that—

(A) is the issuer, or is created by the issuer, of mortgage pass-through certificates, participation certificates, mortgage-backed securities, or other similar securities backed by a pool of assets that includes residential mortgage loans;

(B) holds all of the mortgage loans which are the basis for any vehicle described in subparagraph (A); and

(C) has not issued securities that are guaranteed by the Federal National Mortgage Association, the Federal Home Loan Mortgage Corporation, or the Government National Mortgage Association;

(3) the term ''servicer'' means a servicer of securitized mortgages;

(4) the term ''eligible servicer'' means a servicer of pooled and securitized residential mortgages, all of which are eligible mortgages;

(5) the term ''eligible mortgage'' means a residential mortgage, the principal amount of which did not exceed the conforming loan size limit that was in existence at the time of origination for a comparable dwelling, as established by the Federal National Mortgage Association;

(6) the term ''Secretary'' means the Secretary of the Treasury;

(7) the term ''effective term of the Act'' means the period beginning on the effective date of this title and ending on December 31, 2011;

(8) the term ''incentive fee'' means the monthly payment to eligible servicers, as determined under section 6003;

(9) the term ''Office'' means the Office of Aggrieved Investor Claims established under section 6004(a); and

(10) the term ''prepayment fee'' means the payment to eligible servicers, as determined under section 6003(b).

SEC. 6003. PAYMENTS TO ELIGIBLE SERVICERS AUTHORIZED.

(a) AUTHORITY.—The Secretary is authorized during the effective term of the Act, to make payments to eligible servicers in an amount not to exceed an aggregate of $10,000,000,000, subject to the terms and conditions established under this title.

(b) FEES PAID TO ELIGIBLE SERVICERS.—

(1) IN GENERAL.—During the effective term of the Act, eligible servicers may collect monthly fee payments, consistent with the limitation in paragraph (2).

(2) CONDITIONS.—For every mortgage that was—

(A) not prepaid during a month, an eligible servicer may collect an incentive fee equal to 10 percent of mortgage payments received during that month, not to exceed $60 per loan; and

(B) prepaid during a month, an eligible servicer may collect a one-time prepayment fee equal to 12 times the amount of the incentive fee for the preceding month.

(c) SAFE HARBOR.—Notwithstanding any other provision of law, and notwithstanding any investment contract between a servicer and a securitization vehicle, a servicer—

(1) owes any duty to maximize the net present value of the pooled mortgages in the securitization vehicle to all investors and parties having a direct or indirect interest in such vehicle, and not to any individual party or group of parties; and

(2) shall be deemed to act in the best interests of all such investors and parties if the servicer agrees to or implements a modification, workout, or other loss mitigation plan for a residential mortgage or a class of residential mortgages that constitutes a part or all of the pooled mortgages in such securitization vehicle, if—

(A) default on the payment of such mortgage has occurred or is reasonably foreseeable;

(B) the property securing such mortgage is occupied by the mortgagor of such mortgage; and

(C) the servicer reasonably and in good faith believes that the anticipated recovery on the principal outstanding obligation of the mortgage under the modification or workout plan exceeds, on a net present value basis, the anticipated recovery on the principal outstanding obligation of the mortgage through foreclosure;

(3) shall not be obligated to repurchase loans from, or otherwise make payments to, the securitization vehicle on account of a modification, workout, or other loss mitigation plan that satisfies the conditions of paragraph (2); and

(4) if it acts in a manner consistent with the duties set forth in paragraphs (1) and (2), shall not be liable for entering into a modification or workout plan to any person—

(A) based on ownership by that person of a residential mortgage loan or any interest in a pool of residential mortgage loans, or in securities that distribute payments out of the principal, interest, and other payments in loans in the pool;

(B) who is obligated to make payments determined in reference to any loan or any interest referred to in subparagraph (A); or

(C) that insures any loan or any interest referred to in subparagraph (A) under any provision of law or regulation of the United States or any State or political subdivision thereof.

(d) LEGAL COSTS.—If an unsuccessful suit is brought by a person described in subsection (d)(4), that person shall bear the actual legal costs of the servicer, including reasonable attorney fees and expert witness fees, incurred in good faith.

(e) REPORTING REQUIREMENTS.—

(1) IN GENERAL.—Each servicer shall report regularly, not less frequently than monthly, to the Secretary on the extent and scope of the loss mitigation activities of the mortgage owner.

(2) CONTENT.—Each report required by this subsection shall include—

(A) the number of residential mortgage loans receiving loss mitigation that have become performing loans;

(B) the number of residential mortgage loans receiving loss mitigation that have proceeded to foreclosure;

(C) the total number of foreclosures initiated during the reporting period;

(D) data on loss mitigation activities, disaggregated to reflect whether the loss mitigation was in the form of—

(i) a waiver of any late payment charge, penalty interest, or any other fees or charges, or any combination thereof;

(ii) the establishment of a repayment plan under which the homeowner resumes regularly scheduled payments and pays additional amounts at scheduled intervals to cure the delinquency;

(iii) forbearance under the loan that provides for a temporary reduction in or cessation of monthly payments, followed by a reamortization of the amounts due under the loan, including arrearage, and a new schedule of repayment amounts;

(iv) waiver, modification, or variation of any material term of the loan, including short-term, long-term, or life-of-loan modifications that change the interest rate, forgive the payment of principal or interest, or extend the final maturity date of the loan;

(v) short refinancing of the loan consisting of acceptance of payment from or on behalf of the homeowner of an amount less than the amount alleged to be due and owing under the loan, including principal, interest, and fees, in full satisfaction of the obligation under such loan and as part of a refinance transaction in which the property is intended to remain the principal residence of the homeowner;

(vi) acquisition of the property by the owner or servicer by deed in lieu of foreclosure;

(vii) short sale of the principal residence that is subject to the lien securing the loan;

(viii) assumption of the obligation of the homeowner under the loan by a third party;

(ix) cancellation or postponement of a foreclosure sale to allow the homeowner additional time to sell the property; or

(x) any other loss mitigation activity not covered; and

(E) such other information as the Secretary determines to be relevant.

(3) PUBLIC AVAILABILITY OF REPORTS.—After removing information that would compromise the privacy interests of mortgagors, the Secretary shall make public the reports required by this subsection.

SEC. 6004. COMPENSATION FOR AGGRIEVED INVESTORS.

(a) IN GENERAL.—

(1) COMPENSATION.—Each injured person shall be entitled to receive from the United States—

(A) compensation for injury suffered by the injured person as a result of loan modifications made pursuant to this title; and

(B) damages described in subsection (d)(4), as determined by the Secretary of the Treasury.

(2) OFFICE OF AGGRIEVED INVESTOR CLAIMS.—

(A) IN GENERAL.—There is established within the Department of the Treasury an Office of Aggrieved Investor Claims.

(B) PURPOSE.—The Office shall receive, process, and pay claims in accordance with this section.

(C) FUNDING.—The Office—

(i) shall be funded from funds made available to the Secretary under this section;

(ii) may reimburse other Federal agencies for claims processing support and assistance;

(iii) may appoint and fix the compensation of such temporary personnel as may be necessary, without regard to the provisions of title 5, United States Code, governing appointments in competitive service; and

(iv) upon the request of the Secretary, the head of any Federal department or agency may detail, on a reimbursable basis, any of the personnel of that department or agency to the Department of Treasury to assist it in carrying out its duties under this section.

(3) OPTION TO APPOINT INDEPENDENT CLAIMS MANAGER.—The Secretary may appoint an Independent Claims Manager—

(A) to head the Office; and

(B) to assume the duties of the Secretary under this section.

(b) SUBMISSION OF CLAIMS.—Not later than 2 years after the date on which regulations are first promulgated under subsection (f), an injured person may submit to the Secretary a written claim for one or more injuries suffered by the injured person in accordance with such requirements as the Secretary determines to be appropriate.

(c) INVESTIGATION OF CLAIMS.—

(1) IN GENERAL.—The Secretary shall, on behalf of the United States, investigate, consider, ascertain, adjust, determine, grant, deny, or settle any claim for money damages asserted under subsection (b).

(2) EXTENT OF DAMAGES.—Any payment under this section—

(A) shall be limited to actual compensatory damages measured by injuries suffered; and

(B) shall not include—

(i) interest before settlement or payment of a claim; or

(ii) punitive damages.

(d) PAYMENT OF CLAIMS.—

(1) DETERMINATION AND PAYMENT OF AMOUNT.—

(A) IN GENERAL.—Not later than 180 days after the date on which a claim is submitted under this section, the Secretary shall determine and fix the amount, if any, to be paid for the claim.

(B) PARAMETERS OF DETERMINATION.—In determining and settling a claim under this section, the Secretary shall determine only—

(i) whether the claimant is an injured person;

(ii) whether the injury that is the subject of the claim resulted from a loan modification made pursuant to this title;

(iii) the amount, if any, to be allowed and paid under this section; and

(iv) the person or persons entitled to receive the amount.

(2) PARTIAL PAYMENT.—

(A) IN GENERAL.—At the request of a claimant, the Secretary may make one or more advance or partial payments before the final settlement of a claim, including final settlement on any portion or aspect of a claim that is determined to be severable.

(B) JUDICIAL DECISION.—If a claimant receives a partial payment on a claim under this section, but further payment on the claim is subsequently denied by the Secretary, the claimant may—

(i) seek judicial review under subsection (i); and

(ii) keep any partial payment that the claimant received, unless the Secretary determines that the claimant—

(I) was not eligible to receive the compensation; or

(II) fraudulently procured the compensation.

(3) ALLOWABLE DAMAGES FOR FINANCIAL LOSS.—A claim that is paid for injury under this section may include damages resulting from a loan modification pursuant to this title for the following types of otherwise uncompensated financial loss:

(A) Lost personal income.

(B) Any other loss that the Secretary determines to be appropriate for inclusion as financial loss.

(e) ACCEPTANCE OF AWARD.—The acceptance by a claimant of any payment under this section, except an advance or partial payment made under subsection (d)(2), shall—

(1) be final and conclusive on the claimant with respect to all claims arising out of or relating to the same subject matter;

(2) constitute a complete release of all claims against the United States (including any agency or employee of the United States) under chapter 171 of title 28, United States Code (commonly known as the ''Federal Tort Claims Act''), or any other Federal or State law, arising out of or relating to the same subject matter;

(3) constitute a complete release of all claims against the eligible servicer of the securitization in which the injured person was an investor under any Federal or State law, arising out of or relating to the same subject matter; and

(4) shall include a certification by the claimant, made under penalty of perjury and subject to the provisions of section 1001 of title 18, United States Code, that such claim is true and correct.

(f) REGULATIONS.—Notwithstanding any other provision of law, not later than 45 days after the date of enactment of this Act, the Secretary shall promulgate and publish in the Federal Register interim final regulations for the processing and payment of claims under this section.

(g) CONSULTATION.—In administering this section, the Secretary shall consult with other Federal agencies, as determined to be necessary by the Secretary, to ensure the efficient administration of the claims process.

(h) ELECTION OF REMEDY.—

(1) IN GENERAL.—An injured person may elect to seek compensation from the United States for one or more injuries resulting from a loan modification made pursuant to this title by—

(A) submitting a claim under this section;

(B) filing a claim or bringing a civil action under chapter 171 of title 28, United States Code; or

(C) bringing an authorized civil action under any other provision of law.

(2) EFFECT OF ELECTION.—An election by an injured person to seek compensation in any manner described in paragraph (1) shall be final and conclusive on the claimant with respect to all injuries resulting from a loan modification made pursuant to this title that are suffered by the claimant.

(3) ARBITRATION.—

(A) IN GENERAL.—Not later than 45 days after the date of the enactment of this Act, the Secretary shall establish by regulation procedures under which a dispute regarding a claim submitted under this section may be settled by arbitration.

(B) ARBITRATION AS REMEDY.—On establishment of arbitration procedures under subparagraph (A), an injured person that submits a disputed claim under this section may elect to settle the claim through arbitration.

(C) BINDING EFFECT.—An election by an injured person to settle a claim through arbitration under this paragraph shall—

(i) be binding; and

(ii) preclude any exercise by the injured person of the right to judicial review of a claim described in subsection (i).

(i) JUDICIAL REVIEW.—

(1) IN GENERAL.—Any claimant aggrieved by a final decision of the Secretary under this section may, not later than 60 days after the date on which the decision is issued, bring a civil action in the United States District Court for the District of Columbia, to modify or set aside the decision, in whole or in part.

(2) RECORD.—The court shall hear a civil action under paragraph (1) on the record made before the Secretary.

(3) STANDARD.—The decision of the Secretary incorporating the findings of the Secretary shall be upheld if the decision is supported by substantial evidence on the record considered as a whole.

(j) ATTORNEY'S AND AGENT'S FEES.—

(1) IN GENERAL.—No attorney or agent, acting alone or in combination with any other attorney or agent, shall charge, demand, receive, or collect, for services rendered in connection with a claim submitted under this section, fees in excess of 10 percent of the amount of any payment on the claim.

(2) VIOLATION.—An attorney or agent who violates paragraph (1) shall be fined not more than $10,000.

(k) APPLICABILITY OF DEBT COLLECTION REQUIREMENTS.—Section 3716 of title 31, United States Code, shall not apply to any payment under this section.

(l) REPORT.—Not later than 1 year after the date of promulgation of regulations under subsection (f), and annually thereafter, the Secretary shall submit to Congress a report that describes the claims submitted under this section during the year preceding the date of submission of the report, including, for each claim—

(1) the amount claimed;

(2) a brief description of the nature of the claim; and

(3) the status or disposition of the claim, including the amount of any payment under this section.

(m) GAO AUDIT.—The Comptroller General of the United States shall conduct an annual audit on the payment of all claims made under this section and shall report to the

Congress on the results of this audit beginning not later than the expiration of the 1-year period beginning on the date of the enactment of this Act.

(n) AUTHORIZATION OF APPROPRIATIONS.—There are authorized to be appropriated for the payment of claims in accordance with this section up to $1,700,000,000, to remain available until expended.

SEC. 6005. AUTHORIZATION OF APPROPRIATIONS.

There are authorized to be appropriated to the Secretary, such sums as may be necessary to carry out this title.

SEC. 6006. SUNSET OF AUTHORITY.

The authority of the Secretary to provide assistance under this title shall terminate on December 31, 2011.

SA 160. Mr. BOND submitted an amendment intended to be proposed by him to the bill H.R. 1, making supplemental appropriations for job preservation and creation, infrastructure investment, energy efficiency and science, assistance to the unemployed, and State and local fiscal stabilization, for fiscal year ending September 30, 2009, and for other purposes; which was ordered to lie on the table; as follows:

For an appropriations report:

On page 251, strike beginning from ''Provided'' on line 19 through ''funding:'' on line 22.

Insert on page 252, after line 21 the following:

''CHILDHOOD DEVELOPMENT CENTERS''

''For an amount for ''Childhood Development Centers'', $400,000,000, to remain available until September 30, 2001: Provided, Further, That these funds shall be made available competitively from the Secretary of Housing and Urban Development for the construction or rehabilitation of early childhood development centers serving households that qualify as low-income: Provided further, That all funds shall be obligated with 120 days and expended no later than 12 months after the date of enactment of this Act: Provided further, That the Secretary shall allocate funds on a geographic basis with an appropriate balance based on the needs of rural and urban areas: Provided further, That there is no required federal match: Provided further, That failure to expend funds as provided under heading shall result in the redistribution of such funds by the Secretary.''.

SA 161. Mr. BOND (for himself, Mr. DODD, Mr. KOHL, Mrs. MURRAY, and Mr. REED) submitted an amendment intended to be proposed by him to the bill H.R. 1, making supplemental appropriations for job preservation and creation, infrastructure investment, energy efficiency and science, assistance to the unemployed, and State and local fiscal stabilization, for fiscal year ending September 30, 2009, and for other purposes; which was ordered to lie on the table; as follows:

GAP FUNDING FOR LOW INCOME TAX CREDIT PROJECT

On page 253, line 1, strike ''$2,250,000,000'' and insert in lieu thereof ''$250,000,000'', and insert the following account after line 13 on page 257:

''For an additional amount for capital investments in low income housing tax credit projects, $2,000,000,000, to remain available until September 30, 2011: *Provided*, That the funds shall be allocated to States under the HOME program under this Heading shall be made available to State housing finance agencies in an amount totaling $2,000,000,000, subject to any changes made to a State allocation for the benefit of a State by the Secretary of Housing and Urban Development for areas that have suffered from disproportionate job loss and foreclosure: *Provided further*, That the Secretary, in consultation with the States, shall determine the amount of funds each State shall have available under HOME: *Provided further*, That the State housing finance agencies (including for purposes throughout this heading any entity that is responsible for distributing low income housing tax credits) or as appropriate as an entity as a gap financer, shall distribute these funds competitively under this heading to housing developers for projects eligible for funding (such terms including those who may have received funding) under the low income housing tax credit program as provided under section 42 of the I.R.C. of 1986, with a review of both the decision-making and process for the award by the Secretary of Housing and Urban Development: *Provided further*, That funds under this heading must be awarded by State housing finance agencies within 120 days of enactment of the Act and obligated by the developer of the low income housing tax credit project within one year of the date of enactment of this Act, shall expend 75 percent of the funds within two years of the date on which the funds become available, and shall expend 100 percent of the funds within 3 years of such date: *Provided further*, That failure by a developer to expend funds within the parameters required within the previous proviso shall result in a redistribution of these funds by a State housing finance agency or by the Secretary if there is a more deserving project in another jurisdiction: *Provided further*, That projects awarded tax credits within 3 years prior to the date of enactment of this Act shall be eligible for funding under this heading: *Provided further*, That, as part of the review, the Secretary shall ensure equitable distribution of funds and an appropriate balance in addressing the needs of urban and rural communities with a special priority on areas that have suffered from excessive job loss and foreclosures: *Provided further*, That State housing finance agencies shall give priority to projects that require an additional share of Federal funds in order to complete an overall funding package, and to projects that are expected to be completed within 3 years of enactment: *Provided further*, That any assistance provided to an eligible low income housing tax credit project under this heading shall be made in the same manner and be subject to the same limitations (including rent, income, and use restrictions) as an allocation of the housing credit amount allocated by the State housing finance agency under section 42 of the I.R.C. of 1986, except that such assistance shall not be limited by, or otherwise affect (except as provided in subsection (h)(3)(J) of such section), the State housing finance agency applicable to such agency: *Provided further*, That the State housing finance agency shall perform asset management functions to ensure compliance with section 42 of the I.R.C. of 1986, and the long term viability of buildings funded by assistance under this heading: *Provided further*, That the term basis (as such term is defined in such section 42) of a qualified low-income housing tax credit building receiving assistance under this heading shall not be reduced by the amount of any grant described under this heading: *Provided further*, That the Secretary shall collect all information related to the award of Federal funds from state housing finance agencies and establish an internet site that shall identify all projects selected for an award, including the amount of the award as well as the process and all information that was used to make the award decision.''.

SA 162. Mr. BOND submitted an amendment intended to be proposed by him to the bill H.R. 1, making supplemental appropriations for job preservation and creation, infrastructure investment, energy efficiency and science, assistance to the unemployed, and State and local fiscal stabilization, for fiscal year ending September 30, 2009, and for other purposes; which was ordered to lie on the table; as follows:

On page 241, strike ''HIGH-SPEED'' on line 7 and all that follows through ''paragraph'' on line 19.

SA 163. Mr. INHOFE submitted an amendment intended to be proposed by him to the bill H.R. 1, making supplemental appropriations for job preservation and creation, infrastructure investment, energy efficiency and science, assistance to the unemployed, and State and local fiscal stabilization, for fiscal year ending September 30, 2009, and for other purposes; which was ordered to lie on the table; as follows:

On page 57, between lines 5 and 6, insert the following:

SEC. 203. None of the funds appropriated or otherwise made available to any department or agency of the United States Government by this Act or any other Act may be obligated or expended for a purpose as follows

(1) To transfer any detainee of the United States housed at Naval Station, Guantanamo Bay, Cuba, to any facility in the United States or its territories.

(2) To construct, improve, modify, or otherwise enhance any facility in the United States or its territories for the purpose of housing any detainee described in paragraph (1).

(3) To house or otherwise incarcerate any detainee described in paragraph (1) in the United States or its territories.

SA 164. Mr. SESSIONS submitted an amendment intended to be proposed to amendment SA 98 proposed by Mr. INOUYE (for himself and Mr. BAUCUS) to the bill H.R. 1, making supplemental appropriations for job preservation and creation, infrastructure investment, energy efficiency and science, assistance to the unemployed, and State and local fiscal stabilization, for fiscal year ending September 30, 2009, and for other purposes; which was ordered to lie on the table; as follows:

On page 114, between lines 4 and 5, insert the following:

EXTENSION OF PILOT PROGRAMS FOR EMPLOYMENT ELIGIBILITY CONFIRMATION

SEC. 603. Section 401(b) of the Illegal Immigration Reform and Immigrant Responsibility Act of 1996 (division C of Public Law 104–208; 8 U.S.C. 1324a note) is amended by striking ''11-year period'' and inserting ''16-year period''.

SA 165. Mr. SESSIONS submitted an amendment intended to be proposed to amendment SA 98 proposed by Mr. INOUYE (for himself and Mr. BAUCUS) to the bill H.R. 1, making supplemental appropriations for job preservation and creation, infrastructure investment, energy efficiency and science, assistance to the unemployed, and State and local fiscal stabilization, for fiscal year ending September 30, 2009, and for

other purposes; which was ordered to lie on the table; as follows:

On page 114, between lines 4 and 5, insert the following:

RESTRICTION ON USE OF FUNDS

SEC. 603. None of the funds made available in this Act may be used to enter into a contract with a person that does not participate in the pilot program described in section 404 of the Illegal Immigration Reform and Immigrant Responsibility Act of 1996 (division C of Public Law 104–208; 8 U.S.C. 1324a note).

SA 166. Mr. SESSIONS submitted an amendment intended to be proposed to amendment SA 98 proposed by Mr. INOUYE (for himself and Mr. BAUCUS) to the bill H.R. 1, making supplemental appropriations for job preservation and creation, infrastructure investment, energy efficiency and science, assistance to the unemployed, and State and local fiscal stabilization, for fiscal year ending September 30, 2009, and for other purposes; which was ordered to lie on the table; as follows:

On page 114, between lines 4 and 5, insert the following:

EXTENSION OF PILOT PROGRAMS FOR EMPLOYMENT ELIGIBILITY CONFIRMATION

SEC. 603. Section 401(b) of the Illegal Immigration Reform and Immigrant Responsibility Act of 1996 (division C of Public Law 104–208; 8 U.S.C. 1324a note) is amended by striking ''11-year period'' and inserting ''16-year period''.

PROTECTION OF SOCIAL SECURITY ADMINISTRATION PROGRAMS RELATED TO PILOT PROGRAMS FOR EMPLOYMENT ELIGIBILITY CONFIRMATION

SEC. 604. (a) DEFINITIONS.—In this section:

(1) APPROPRIATE COMMITTEES OF CONGRESS DEFINED.—The term ''appropriate committees of Congress'' means—

(A) the Committee on Appropriations, the Committee on Finance, and the Committee on the Judiciary of the Senate; and

(B) the Committee on Appropriations, the Committee on the Judiciary, and the Committee on Ways and Means of the House of Representatives.

(2) COMMISSIONER.—The term ''Commissioner'' means the Commissioner of Social Security.

(3) PILOT PROGRAM.—The term ''pilot program'' means the pilot program carried out under section 404 of the Illegal Immigration Reform and Immigrant Responsibility Act of 1996 (division C of Public Law 104–208; 8 U.S.C. 1324a note).

(4) SECRETARY.—The term ''Secretary'' means the Secretary of Homeland Security.

(b) FUNDING UNDER AGREEMENT.—For each fiscal year after fiscal year 2008, the Commissioner and the Secretary shall enter into an agreement that—

(1) provides funds to the Commissioner for the full costs of carrying out the responsibilities of the Commissioner under the pilot program, including the costs of—

(A) acquiring, installing, and maintaining technological equipment and systems to carry out such responsibilities, but only the portion of such costs that are attributable exclusively to such responsibilities; and

(B) responding to individuals who contest tentative nonconfirmations provided by the confirmation system established pursuant to the pilot program;

(2) provides such funds to the Commissioner quarterly, in advance of the applicable quarter, based on estimating methodology agreed to by the Commissioner and the Secretary; and

(3) requires an annual accounting and reconciliation of the actual costs incurred by the Commissioner to carry out such responsibilities and the funds provided under the agreement that shall be reviewed by the Office of the Inspector General in the Social Security Administration and in the Department of Homeland Security.

(c) CONTINUATION OF EMPLOYMENT VERIFICATION IN ABSENCE OF TIMELY AGREEMENT.—

(1) CONTINUATION OF PREVIOUS AGREEMENT.—

(A) IN GENERAL.—Subject to subparagraph (B), if the agreement required under subsection (b) for a fiscal year is not reached as of the first day of such fiscal year, the most recent previous agreement between the Commissioner and the Secretary to provide funds to the Commissioner for carrying out the responsibilities of the Commissioner under the pilot program shall be deemed to remain in effect until the date that the agreement required under subsection (b) for such fiscal year becomes effective.

(B) ANNUAL ADJUSTMENT.—If the most recent previous agreement is deemed to remain in effect for a fiscal year under subparagraph (A), the Director of the Office of Management and Budget is authorized to modify the amount provided under such agreement for such fiscal year to account for—

(i) inflation; or

(ii) any increase or decrease in the number of individuals who require services from the Commissioner under the pilot program.

(2) NOTIFICATION OF CONGRESS.—If the most recent previous agreement is deemed to remain in effect under paragraph (1)(A) for a fiscal year, the Commissioner and the Secretary shall—

(A) not later than the first day of such fiscal year, submit to the appropriate committees of Congress a notification of the failure to reach the agreement required under subsection (b) for such fiscal year; and

(B) once during each 90-day period until the date that the agreement required under subsection (b) has been reached for such fiscal year, submit to the appropriate committees of Congress a notification of the status of negotiations between the Commissioner and the Secretary to reach such an agreement.

STUDY AND REPORT OF ERRONEOUS RESPONSES SENT UNDER THE PILOT PROGRAM FOR EMPLOYMENT ELIGIBILITY CONFIRMATION

SEC. 605. (a) STUDY.—As soon as practicable after the date of the enactment of this Act, the Comptroller General of the United States shall conduct a study of the erroneous tentative nonconfirmations sent to individuals seeking confirmation of employment eligibility under the pilot program established under section 404 of the Illegal Immigration Reform and Immigrant Responsibility Act of 1996 (division C of Public Law 104–208; 8 U.S.C. 1324a note).

(b) MATTERS TO BE STUDIED.—The study required by subsection (a) shall include an analysis of—

(1) the causes of erroneous tentative nonconfirmations sent to individuals under the pilot program referred to in subsection (a);

(2) the processes by which such erroneous tentative nonconfirmations are remedied; and

(3) the effect of such erroneous tentative nonconfirmations on individuals, employers, and agencies and departments of the United States.

(c) REPORT.—Not later than 2 years after the date of the enactment of this Act, the Comptroller General of the United States shall submit to the Committee on Finance and the Committee on the Judiciary of the Senate and the Committee on the Judiciary and the Committee on Ways and Means of the House of Representatives a report on the results of the study required by this section.

STUDY AND REPORT OF THE EFFECTS OF THE PILOT PROGRAM FOR EMPLOYMENT ELIGIBILITY CONFIRMATION ON SMALL ENTITIES

SEC. 606. (a) DEFINITIONS.—In this section:

(1) APPROPRIATE COMMITTEES OF CONGRESS.—The term ''appropriate committees of Congress'' means—

(A) the Committee on the Judiciary of the Senate; and

(B) the Committee on the Judiciary of the House of Representatives.

(2) COMPTROLLER GENERAL.—The term ''Comptroller General'' means the Comptroller General of the United States.

(3) PILOT PROGRAM.—The term ''pilot program'' means the pilot program described in section 404 of the Illegal Immigration Reform and Immigrant Responsibility Act of 1996 (division C of Public Law 104–208; 8 U.S.C. 1324a note).

(4) SMALL ENTITY.—The term ''small entity'' has the meaning given that term in section 601 of title 5, United States Code.

(b) STUDY.—As soon as practicable after the date of the enactment of this Act, the Comptroller General shall conduct a study of the effects of the pilot on small entities.

(c) MATTERS TO BE STUDIED.—

(1) IN GENERAL.—The study required by subsection (b) shall include an analysis of—

(A) the costs of complying with the pilot program incurred by small entities;

(B)(i) the description and estimated number of small entities enrolled in and participating in the pilot program; or

(ii) why no such estimated number is available;

(C) the projected reporting, recordkeeping, and other compliance requirements of the pilot program that apply to small entities;

(D) the factors that impact enrollment and participation of small entities in the pilot program, including access to appropriate technology, geography, and entity size and class; and

(E) the actions, if any, carried out by the Secretary of Homeland Security to minimize the economic impact of participation in the pilot program on small entities.

(2) DIRECT AND INDIRECT EFFECTS.—The study required by subsection (b) shall analyze, and treat separately, with respect to small entities—

(A) any direct effects of compliance with the pilot program, including effects on wages and time used and fees spent on such compliance; and

(B) any indirect effects of such compliance, including effects on cash flow, sales, and competitiveness of such compliance.

(3) DISAGGREGATION BY ENTITY SIZE.—The study required by subsection (b) shall analyze separately data with respect to—

(A) small entities with fewer than 50 employees; and

(B) small entities that operate in States that require small entities to participate in the pilot program.

(d) REPORT.—Not later than 2 years after the date of the enactment of this Act, the Comptroller General shall submit to the appropriate committees of Congress a report on the study required by subsection (b).

SA 167. Mr. DEMINT submitted an amendment intended to be proposed by him to the bill H.R. 1, making supplemental appropriations for job preservation and creation, infrastructure investment, energy efficiency and science, assistance to the unemployed, and State and local fiscal stabilization,

for fiscal year ending September 30, 2009, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. ___. DAVIS-BACON ACT NOT APPLICABLE.

Notwithstanding any other provision of law, the provisions of subchapter IV of chapter 31 of title 40, United States Code (commonly referred to as the Davis-Bacon Act) shall not apply to any construction projects carried out using amounts made available under this Act or the amendments made by this Act).

SA 168. Mr. DEMINT submitted an amendment intended to be proposed by him to the bill H.R. 1, making supplemental appropriations for job preservation and creation, infrastructure investment, energy efficiency and science, assistance to the unemployed, and State and local fiscal stabilization, for fiscal year ending September 30, 2009, and for other purposes; which was ordered to lie on the table; as follows:

Strike all after the enacting clause and insert the following:

SECTION 1. REDUCTION IN CORPORATE MARGINAL INCOME TAX RATES.

(a) GENERAL RULE.—Paragraph (1) of section 11(b) of the Internal Revenue Code of 1986 is amended—

(1) by inserting ''and'' at the end of subparagraph (A),

(2) by striking ''but does not exceed $75,000,'' in subparagraph (B) and inserting a period,

(3) by striking subparagraphs (C) and (D), and

(4) by striking the last 2 sentences.

(b) PERSONAL SERVICE CORPORATIONS.—Paragraph (2) of section 11(b) of such Code is amended by striking ''35 percent'' and inserting ''25 percent''.

(c) CONFORMING AMENDMENTS.—Paragraphs (1) and (2) of section 1445(e) of such Code are each amended by striking ''35 percent'' and inserting ''25 percent''.

(d) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2008.

SEC. 2. REDUCTION IN INDIVIDUAL MARGINAL INCOME TAX RATES.

(a) IN GENERAL.—Paragraph (2) of section 1(i) of the Internal Revenue Code of 1986 is amended to read as follows:

''(2) REDUCTION IN RATES AFTER 2008.—In the case of taxable years beginning after 2008, the tables under subsections (a), (b), (c), (d), and (e) shall be applied—

''(A) by substituting '25%' for '28%' each place it appears, and

''(B) without regard to—

''(i) the rates on taxable income in excess of the amount with respect to which the 25 percent rate (determined after the application of subparagraph (A)) applies, and

''(ii) any limitation on the amount of taxable income to which the 25 percent rate (determined after the application of subparagraph (A)) applies.''.

(b) REPEAL OF EGTRRA SUNSET.—Title IX of the Economic Growth and Tax Relief Reconciliation Act of 2001 (relating to sunset of provisions of such Act) shall not apply to section 101 of such Act (relating to reduction in income tax rates for individuals).

(c) EFFECTIVE DATE.—The amendment made by this section shall apply to taxable years beginning after December 31, 2008.

SEC. 3. REPEAL OF ALTERNATIVE MINIMUM TAX.

(a) IN GENERAL.—Section 55(a) of the Internal Revenue Code of 1986 (relating to alternative minimum tax imposed) is amended by adding at the end the following new flush sentence:

''No tax shall be imposed by this section for any taxable year beginning after December 31, 2008, and the tentative minimum tax for any such taxable year of any taxpayer which is a corporation shall be zero for purposes of this title.''.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to taxable years beginning after December 31, 2008.

SEC. 4. PERMANENT REDUCTIONS IN INDIVIDUAL CAPITAL GAINS AND DIVIDENDS TAX RATES.

Section 303 of the Jobs and Growth Tax Relief Reconciliation Act of 2003 (relating to sunset of title) is repealed.

SEC. 5. ESTATE TAX RELIEF AND REFORM AFTER 2009.

(a) RESTORATION OF UNIFIED CREDIT AGAINST GIFT TAX.—Paragraph (1) of section 2505(a) of the Internal Revenue Code of 1986 (relating to general rule for unified credit against gift tax), after the application of subsection (f), is amended by striking ''(determined as if the applicable exclusion amount were $1,000,000)''.

(b) EXCLUSION EQUIVALENT OF UNIFIED CREDIT EQUAL TO $5,000,000.—Subsection (c) of section 2010 of the Internal Revenue Code of 1986 (relating to unified credit against estate tax) is amended to read as follows:

''(c) APPLICABLE CREDIT AMOUNT.—

''(1) IN GENERAL.—For purposes of this section, the applicable credit amount is the amount of the tentative tax which would be determined under section 2001(c) if the amount with respect to which such tentative tax is to be computed were equal to the applicable exclusion amount.

''(2) APPLICABLE EXCLUSION AMOUNT.—

''(A) IN GENERAL.—For purposes of this subsection, the applicable exclusion amount is $5,000,000.

''(B) INFLATION ADJUSTMENT.—In the case of any decedent dying in a calendar year after 2009, the $5,000,000 amount in subparagraph (A) shall be increased by an amount equal to—

''(i) such dollar amount, multiplied by

''(ii) the cost-of-living adjustment determined under section 1(f)(3) for such calendar year by substituting 'calendar year 2008' for 'calendar year 1992' in subparagraph (B) thereof.

If any amount as adjusted under the preceding sentence is not a multiple of $10,000, such amount shall be rounded to the nearest multiple of $10,000.''.

(c) FLAT ESTATE AND GIFT TAX RATES.—

(1) IN GENERAL.—Subsection (c) of section 2001 of the Internal Revenue Code of 1986 (relating to imposition and rate of tax) is amended to read as follows:

''(c) TENTATIVE TAX.—The tentative tax is 15 percent of the amount with respect to which the tentative tax is to be computed.''.

(2) CONFORMING AMENDMENTS.—

(A) Paragraphs (1) and (2) of section 2102(b) of such Code are amended to read as follows:

''(1) IN GENERAL.—A credit in an amount that would be determined under section 2010 as the applicable credit amount if the applicable exclusion amount were $60,000 shall be allowed against the tax imposed by section 2101.

''(2) RESIDENTS OF POSSESSIONS OF THE UNITED STATES.—In the case of a decedent who is considered to be a 'nonresident not a citizen of the United States' under section 2209, the credit allowed under this subsection shall not be less than the proportion of the amount that would be determined under section 2010 as the applicable credit amount if the applicable exclusion amount were $175,000 which the value of that part of the decedent's gross estate which at the time of the decedent's death is situated in the United States bears to the value of the decedent's entire gross estate, wherever situated.''.

(B) Section 2502(a) of such Code (relating to computation of tax), after the application of subsection (f), is amended by adding at the end the following flush sentence:

''In computing the tentative tax under section 2001(c) for purposes of this subsection, 'the last day of the calendar year in which the gift was made' shall be substituted for 'the date of the decedent's death' each place it appears in such section.''.

(d) MODIFICATIONS OF ESTATE AND GIFT TAXES TO REFLECT DIFFERENCES IN UNIFIED CREDIT RESULTING FROM DIFFERENT TAX RATES.—

(1) ESTATE TAX.—

(A) IN GENERAL.—Section 2001(b)(2) of the Internal Revenue Code of 1986 (relating to computation of tax) is amended by striking ''if the provisions of subsection (c) (as in effect at the decedent's death)'' and inserting ''if the modifications described in subsection (g)''.

(B) MODIFICATIONS.—Section 2001 of such Code is amended by adding at the end the following new subsection:

''(g) MODIFICATIONS TO GIFT TAX PAYABLE TO REFLECT DIFFERENT TAX RATES.—For purposes of applying subsection (b)(2) with respect to 1 or more gifts, the rates of tax under subsection (c) in effect at the decedent's death shall, in lieu of the rates of tax in effect at the time of such gifts, be used both to compute—

''(1) the tax imposed by chapter 12 with respect to such gifts, and

''(2) the credit allowed against such tax under section 2505, including in computing—

''(A) the applicable credit amount under section 2505(a)(1), and

''(B) the sum of the amounts allowed as a credit for all preceding periods under section 2505(a)(2).

For purposes of paragraph (2)(A), the applicable credit amount for any calendar year before 1998 is the amount which would be determined under section 2010(c) if the applicable exclusion amount were the dollar amount under section 6018(a)(1) for such year.''.

(2) GIFT TAX.—Section 2505(a) of such Code (relating to unified credit against gift tax) is amended by adding at the end the following new flush sentence:

''For purposes of applying paragraph (2) for any calendar year, the rates of tax in effect under section 2502(a)(2) for such calendar year shall, in lieu of the rates of tax in effect for preceding calendar periods, be used in determining the amounts allowable as a credit under this section for all preceding calendar periods.''.

(e) EFFECTIVE DATE.—The amendments made by this section shall apply to estates of decedents dying, generation-skipping transfers, and gifts made, after December 31, 2009.

(f) ADDITIONAL MODIFICATIONS TO ESTATE TAX.—

(1) IN GENERAL.—The following provisions of the Economic Growth and Tax Relief Reconciliation Act of 2001, and the amendments made by such provisions, are hereby repealed:

(A) Subtitles A and E of title V.

(B) Subsection (d), and so much of subsection (f)(3) as relates to subsection (d), of section 511.

(C) Paragraph (2) of subsection (b), and paragraph (2) of subsection (e), of section 521.

The Internal Revenue Code of 1986 shall be applied as if such provisions and amendments had never been enacted.

(2) SUNSET NOT TO APPLY TO TITLE V OF EGTRRA.—Section 901 of the Economic Growth and Tax Relief Reconciliation Act of 2001 shall not apply to title V of such Act.

(3) REPEAL OF DEADWOOD.—

(A) Sections 2011, 2057, and 2604 of the Internal Revenue Code of 1986 are hereby repealed.

(B) The table of sections for part II of subchapter A of chapter 11 of such Code is amended by striking the item relating to section 2011.

(C) The table of sections for part IV of subchapter A of chapter 11 of such Code is amended by striking the item relating to section 2057.

(D) The table of sections for subchapter A of chapter 13 of such Code is amended by striking the item relating to section 2604.

SEC. 6. INCREASE IN CHILD TAX CREDIT MADE PERMANENT.

Title IX of the Economic Growth and Tax Relief Reconciliation Act of 2001 (relating to sunset of provisions of such Act) shall not apply to sections 201 (relating to modifications to child tax credit) and 203 (relating to refunds disregarded in the administration of federal programs and federally assisted programs) of such Act.

SEC. 7. BASE BROADENING.

(a) IN GENERAL.—Section 63 of the Internal Revenue Code of 1986 is amended by adding at the end the following new subsection:

''(h) RESTRICTION OF ITEMIZED DEDUCTIONS AFTER 2008.—In the case of any taxable year beginning after 2008, no itemized deductions shall be allowed under this chapter other than—

''(1) the deduction for qualified residence interest (as defined in section 163(h)(3)), and

''(2) the deduction allowed under section 170.''.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to taxable years beginning after December 31, 2008.

SA 169. Mr. BOND (for himself, Mrs. BOXER, Mr. INHOFE, Mr. BAUCUS, Mr. COCHRAN, Mr. VOINOVICH, Mr. CRAPO, Mr. BAYH, and Mr. BROWNBACK) submitted an amendment intended to be proposed by him to the bill H.R. 1, making supplemental appropriations for job preservation and creation, infrastructure investment, energy efficiency and science, assistance to the unemployed, and State and local fiscal stabilization, for fiscal year ending September 30, 2009, and for other purposes; which was ordered to lie on the table; as follows:

In Title XII, on page 227 line 5, strike ''OFFICE OF THE SECRETARY'' and all that follows through page 230, line 3.

On page 232, line 20, strike ''$27,060,000,000'' and insert ''$32,560,000,000''.

On page 233, line 5, after ''Public Law 110–161:'', strike ''*Provided*'' and all that follows in this and the following 2 related provisos through ''extension:'' on page 233, line 20.

On page 240, line 15, strike ''*Provided further,*'' and all that follows in this and the following 2 provisos through ''extension:'' on page 241 line 3.

SA 170. Mr. CARPER (for himself and Mr. CRAPO) submitted an amendment intended to be proposed to amendment SA 98 proposed by Mr. INOUYE (for himself and Mr. BAUCUS) to the bill H.R. 1, making supplemental appropriations for job preservation and creation, infrastructure investment, energy efficiency and science, assistance to the unemployed, and State and local fiscal stabilization, for fiscal year ending September 30, 2009, and for other purposes; which was ordered to lie on the table; as follows:

On page 517, beginning on line 3, strike through page 523, line 9, and insert the following:

''SEC. 48C. QUALIFYING ADVANCED ENERGY PROJECT CREDIT.

''(a) IN GENERAL.—For purposes of section 46, the qualifying advanced energy project credit for any taxable year is an amount equal to 30 percent of the qualified investment for such taxable year with respect to any qualifying advanced energy project of the taxpayer.

''(b) QUALIFIED INVESTMENT.—

''(1) IN GENERAL.—For purposes of subsection (a), the qualified investment for any taxable year is the basis of eligible property placed in service by the taxpayer during such taxable year which is part of a qualifying advanced energy project—

''(A)(i) the construction, reconstruction, or erection of which is completed by the taxpayer after October 31, 2008, or

''(ii) which is acquired by the taxpayer if the original use of such eligible property commences with the taxpayer after October 31, 2008, and

''(B) with respect to which depreciation (or amortization in lieu of depreciation) is allowable.

''(2) SPECIAL RULE FOR CERTAIN SUBSIDIZED PROPERTY.—Rules similar to section 48(a)(4) (without regard to subparagraph (D) thereof) shall apply for purposes of this section.

''(3) CERTAIN QUALIFIED PROGRESS EXPENDITURES RULES MADE APPLICABLE.—Rules similar to the rules of subsections (c)(4) and (d) of section 46 (as in effect on the day before the enactment of the Revenue Reconciliation Act of 1990) shall apply for purposes of this section.

''(4) LIMITATION.—The amount which is treated for all taxable years with respect to any qualifying advanced energy project shall not exceed the amount designated by the Secretary as eligible for the credit under this section.

''(c) DEFINITIONS.—

''(1) QUALIFYING ADVANCED ENERGY PROJECT.—

''(A) IN GENERAL.—The term 'qualifying advanced energy project' means a project—

''(i) which re-equips, expands, or establishes a manufacturing facility for the production of property which is—

''(I) designed to be used to produce energy from the sun, wind, geothermal deposits (within the meaning of section 613(e)(2)), or other renewable resources,

''(II) designed to manufacture fuel cells, microturbines, or an energy storage system for use with electric or hybrid-electric motor vehicles,

''(III) designed to manufacture electric grids to support the transmission of intermittent sources of renewable energy,

''(IV) designed to capture and sequester carbon dioxide emissions,

''(V) designed to refine or blend renewable fuels or to produce energy conservation technologies (including energy-conserving lighting technologies and smart grid technologies), or

''(VI) otherwise determined by the Secretary, after consultation with the Secretary of Energy, to be new or significantly improved advanced energy technology as compared to commercial technologies in service in the United States at the time of the certification of the project under subsection (d), and

''(ii) any portion of the qualified investment of which is certified by the Secretary under subsection (d) as eligible for a credit under this section.

''(B) EXCEPTION.—Such term shall not include any portion of a project for the production of any property which is used in the refining or blending of any transportation fuel (other than renewable fuels).

''(2) ELIGIBLE PROPERTY.—The term 'eligible property' means any property which is part of a qualifying advanced energy project and is necessary for the production of property described in paragraph (1)(A)(i).

''(d) QUALIFYING ADVANCED ENERGY PROJECT PROGRAM.—

''(1) ESTABLISHMENT.—

''(A) IN GENERAL.—Not later than 180 days after the date of enactment of this section, the Secretary, in consultation with the Secretary of Energy, shall establish a qualifying advanced energy project program to consider and award certifications for qualified investments eligible for credits under this section to qualifying advanced energy project sponsors.

''(B) LIMITATION.—The total amount of credits that may be allocated under the program shall not exceed $2,000,000,000.

''(2) CERTIFICATION.—

''(A) APPLICATION PERIOD.—Each applicant for certification under this paragraph shall submit an application containing such information as the Secretary may require during the 3-year period beginning on the date the Secretary establishes the program under paragraph (1).

''(B) TIME TO MEET CRITERIA FOR CERTIFICATION.—Each applicant for certification shall have 2 years from the date of acceptance by the Secretary of the application during which to provide to the Secretary evidence that the requirements of the certification have been met.

''(C) PERIOD OF ISSUANCE.—An applicant which receives a certification shall have 5 years from the date of issuance of the certification in order to place the project in service and if such project is not placed in service by that time period then the certification shall no longer be valid.

''(3) SELECTION CRITERIA.—

''(A) IN GENERAL.—In determining which qualifying advanced energy projects to certify under this section, the Secretary shall consult with the Secretary of Energy and shall take into consideration only those projects where there is a reasonable expectation of commercial viability.

''(B) PRIORITY.—The Secretary shall give priority under this section to projects that—

''(i) can create the greatest number of jobs in the United States, and

''(ii) can begin before January 1, 2011.

''(4) REVIEW AND REDISTRIBUTION.—

''(A) REVIEW.—Not later than 6 years after the date of enactment of this section, the Secretary shall review the credits allocated under this section as of the date which is 6 years after the date of enactment of this section.

''(B) REDISTRIBUTION.—The Secretary may reallocate credits awarded under this section if the Secretary determines that—

''(i) there is an insufficient quantity of qualifying applications for certification pending at the time of the review, or

''(ii) any certification made pursuant to paragraph (2) has been revoked pursuant to paragraph (2)(B) because the project subject to the certification has been delayed as a result of third party opposition or litigation to the proposed project.

''(C) REALLOCATION.—If the Secretary determines that credits under this section are available for reallocation pursuant to the requirements set forth in paragraph (2), the Secretary is authorized to conduct an additional program for applications for certification.

''(5) DISCLOSURE OF ALLOCATIONS.—The Secretary shall, upon making a certification under this subsection, publicly disclose the identity of the applicant and the amount of the credit with respect to such applicant.

''(e) DENIAL OF DOUBLE BENEFIT.—A credit shall not be allowed under this section for any qualified investment for which a credit is allowed under section 48, 48A, or 48B.''.

SA 171. Mr. CARPER (for himself, Mrs. BOXER, Mr. SCHUMER, Mr. LAUTENBERG, Ms. STABENOW, Mrs. GILLIBRAND, Mr. KERRY, and Mr. WHITEHOUSE) submitted an amendment intended to be proposed by him to the bill H.R. 1, making supplemental appropriations for job preservation and creation, infrastructure investment, energy efficiency and science, assistance to the unemployed, and State and local fiscal stabilization, for fiscal year ending September 30, 2009, and for other purposes; which was ordered to lie on the table; as follows:

On page 118, line 16, strike ''$300,000,000'' and insert ''$550,000,000''.

SA 172. Mr. UDALL of Colorado (for himself and Mr. BEGICH) submitted an amendment intended to be proposed by him to the bill H.R. 1, making supplemental appropriations for job preservation creation, infrastructure investment, energy efficiency and science, assistance to the unemployed, and State and local fiscal stabilization, for fiscal year ending September 30, 2009, and for other purposes; which was ordered to lie on the table; as follows:

On page 430, strike lines 14 through 23 and insert the following:

SEC. 1605. With respect to funds in titles I though XVI of this division made available to State, or local government agencies, the Governor, mayor, or other chief executive, as appropriate, shall certify that the investment of such funds has received the full review and vetting required by law and that the chief executive accepts responsibility that the investment is an appropriate use of taxpayer dollars and results in the creation of jobs or economic improvement. A State or local agency may not receive funds made available in this Act unless the certification required by this section is made.

SA 173. Mr. LEVIN (for himself, Ms. STABENOW, and Mr. CARDIN) submitted an amendment intended to be proposed to amendment SA 98 proposed by Mr. INOUYE (for himself and Mr. BAUCUS) to the bill H.R. 1, making supplemental appropriations for job preservation creation, infrastructure investment, energy efficiency and science, assistance to the unemployed, and State and local fiscal stabilization, for fiscal year ending September 30, 2009, and for other purposes; which was ordered to lie on the table; as follows:

On page 114, lines 24 and 25, strike ''$190,000,000, to remain available until September 30, 2010'' and insert ''$215,000,000, to remain available until September 30, 2010, of which not less than $50,000,000 shall be used for habitat restoration''.

On page 120, between lines 10 and 11, insert the following:

ENVIRONMENTAL PROGRAMS AND MANAGEMENT

For an additional amount for ''Environmental Programs and Management'' $300,000,000, to remain available until September 30, 2010, to be used for environmental clean-up programs, including ecosystem restoration and remediation activities, funded under this heading during the 3 fiscal years preceding the date of enactment of this Act: *Provided,* That the Administrator of the Environmental Protection Agency may waive any cost-sharing requirements for the use of funds provided under this heading.

SA 174. Mr. COBURN submitted an amendment intended to be proposed to amendment SA 98 proposed by Mr. INOUYE (for himself and Mr. BAUCUS) to the bill H.R. 1, making supplemental appropriations for job preservation creation, infrastructure investment, energy efficiency and science, assistance to the unemployed, and State and local fiscal stabilization, for fiscal year ending September 30, 2009, and for other purposes; which was ordered to lie on the table; as follows:

On page 121, strike lines 17 through 21 and insert the following:
through the ''Indian Health Facilities'' account.

SA 175. Mr. COBURN submitted an amendment intended to be proposed by him to the bill H.R. 1, making supplemental appropriations for job preservation and creation, infrastructure investment, energy efficiency and science, assistance to the unemployed, and State and local fiscal stabilization, for fiscal year ending September 30, 2009, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. ___. LIMIT ON FUNDS.

None of the amounts appropriated or otherwise made available by this Act may be used for any casino or other gambling establishment, aquarium, zoo, golf course, swimming pool, stadium, community park, museum, theater, arts center, or highway beautification project, including renovation, remodeling, construction, salaries, furniture, zero-gravity chairs, big screen televisions, beautification, rotating pastel lights, and dry heat saunas.

SA 176. Mr. COBURN submitted an amendment intended to be proposed to amendment SA 98 proposed by Mr. INOUYE (for himself and Mr. BAUCUS) to the bill H.R. 1, making supplemental appropriations for job preservation and creation, infrastructure investment, energy efficiency and science, assistance to the unemployed, and State and local fiscal stabilization, for fiscal year ending September 30, 2009, and for other purposes; which was ordered to lie on the table; as follows:

On page 431, between lines 8 and 9, insert the following:

PROHIBITION ON NO-BID CONTRACTS AND EARMARKS

SEC. 1607. (a) Notwithstanding any other provision of this Act, none of the funds appropriated or otherwise made available by this Act may be used to make any payment in connection with a contract unless the contract is awarded using competitive procedures in accordance with the requirements of section 303 of the Federal Property and Administrative Services Act of 1949 (41 U.S.C. 253), section 2304 of title 10, United States Code, and the Federal Acquisition Regulation.

(b) Notwithstanding any other provision of this Act, none of the funds appropriated or otherwise made available by this Act may be awarded by grant or cooperative agreement unless the process used to award such grant or cooperative agreement uses competitive procedures to select the grantee or award recipient.

SA 177. Mr. SPECTER submitted an amendment intended to be proposed to amendment SA 98 proposed by Mr. INOUYE (for himself and Mr. BAUCUS) to the bill H.R. 1, making supplemental appropriations for job preservation and creation, infrastructure investment, energy efficiency and science, assistance to the unemployed, and State and local fiscal stabilization, for fiscal year ending September 30, 2009, and for other purposes; which was ordered to lie on the table; as follows:

On page 110, line 23, insert before the colon '', including construction to upgrade Level I Trauma Centers in target areas to mitigate health consequences related to potential damage from all hazards''.

SA 178. Mr. HARKIN proposed an amendment to amendment SA 98 proposed by Mr. INOUYE (for himself and Mr. BAUCUS) to the bill H.R. 1, making supplemental appropriations for job preservation and creation, infrastructure investment, energy efficiency and science, assistance to the unemployed, and State and local fiscal stabilization, for fiscal year ending September 30, 2009, and for other purposes; as follows:

On page 2, line 5, strike the following: '': *Provided, further,*'' through and including ''shall be decreased by $6,500,000,000''.

SA 179. Mr. VITTER proposed an amendment to amendment SA 98 proposed by Mr. INOUYE (for himself and Mr. BAUCUS) to the bill H.R. 1, making supplemental appropriations for job preservation and creation, infrastructure investment, energy efficiency and science, assistance to the unemployed, and State and local fiscal stabilization, for fiscal year ending September 30, 2009, and for other purposes; as follows:

At the appropriate place, insert the following:

SEC. ___. ELIMINATE SPENDING AND PRIORITIZE INVESTMENTS.

(a) ELIMINATE SPENDING.—

(1) FISH BARRIERS.—None of the funds appropriated or otherwise made available in title VII of division A for United States Fish and Wildlife Management under the heading ''Resource Management'', and the amount made available under such heading is reduced by $20,000,000.

(2) CENSUS BUREAU.—None of the funds appropriated or otherwise made available in title II of division A for Bureau of the Census under the heading ''Periodic Censuses and Programs'', and the amount made available under such heading is reduced by $1,000,000,000.

(3) FEDERAL VEHICLES.—None of the funds appropriated or otherwise made available in title V of division A for General Services Administration under the heading ''Energy-Efficient Federal Motor Vehicle Fleet Procurement'', and the amount made available under such heading is reduced by $600,000,000.

(4) FBI CONSTRUCTION.—None of the funds appropriated or otherwise made available in title II of division A construction for Federal Bureau of Investigation under the heading ''Construction'', and the amount made available under such heading is reduced by $400,000,000.

(5) NIST CONSTRUCTION.—None of the funds appropriated or otherwise made available in title II of division A for National Institute of Standards and Technology under the heading ''Construction of Research Facilities'', and the amount made available under such heading is reduced by $357,000,000.

(6) COMMERCE HEADQUARTERS.—None of the funds appropriated or otherwise made available in title II of division A for National Oceanic and Atmospheric Administration under the heading ''Departmental Management'', and the amount made available under such heading is reduced by $34,000,000.

(7) DHS CONSOLIDATION.—None of the funds appropriated or otherwise made available in title VI of division A for Department of Homeland Security under the heading ''Office of the Undersecretary of Management'', and the amount made available under such heading is reduced by $248,000,000.

(8) USDA MODERNIZATION.—None of the funds appropriated or otherwise made available in title I of division A for Department of Agriculture under the heading ''Office of the Secretary'', and the amount made available under such heading is reduced by $300,000,000.

(9) STATE DEPARTMENT TRAINING FACILITY.—None of the funds appropriated or otherwise made available in title XI of division A for Administration of Foreign Affairs under the heading ''Diplomatic and Consular program'', and the amount made available under such heading is reduced by $75,000,000.

(10) STATE DEPARTMENT CAPITAL INVESTMENT FUND.—None of the funds appropriated or otherwise made available in title XI of division A for Administration of Foreign Affairs under the heading ''Capital Investment Fund'', and the amount made available under such heading is reduced by $524,000,000.

(11) DC SEWER SYSTEM.—None of the funds appropriated or otherwise made available in title V of division A for District of Columbia under the heading ''Federal Payment to the District of Columbia Water and Sewer Authority'' and the amount made available under such heading is reduced by $125,000,000.

(12) ECONOMIC DEVELOPMENT ASSISTANCE PROGRAM.—None of the funds appropriated or otherwise made available in title II of division A for Economic Development Administration under the heading ''Economic Development Assistance Programs'' , and the amount made available under such heading is reduced by $150,000,000.

(13) AMTRAK.—None of the funds appropriated or otherwise made available in title XII of division A for Federal Railroad Administration under the heading ''Supplemental Grants to the National Passenger Railroad Corporations'', and the amount made available under such heading is reduced by $850,000,000.

(14) DOD HYBRID VEHICLES.—None of the funds appropriated or otherwise made available in title III of division A for Procurement under the heading ''Defense Production Act Purchases'', and the amount made available under such heading is reduced by $100,000,000.

(15) NASA CLIMATE CHANGE.—None of the funds appropriated or otherwise made available in title II of division A for National Aeronautics and Space Administration under the heading ''Science'', and the amount made available under such heading is reduced by $500,000,000.

(16) NEIGHBORHOOD STABILIZATION.—None of the funds appropriated or otherwise made available in title XII of division A for Public Housing Capital Fund under the heading ''Neighborhood Stabilization Program'', and the amount made available under such heading is reduced by $2,250,000,000.

(17) HISTORIC PRESERVATION FUND.—None of the funds appropriated or otherwise made available in title VII of division A for National Park Service under the heading ''Historic Preservation Fund'', and the amount made available under such heading is reduced by $55,000,000.

(18) FISH AND WILDLIFE RESOURCE CONSTRUCTION.—None of the funds appropriated or otherwise made available in title VII of division A for United States Fish and Wildlife Service under the heading ''Construction'', and the amount made available under such heading is reduced by $60,000,000.

(b) UNDER PRIORITIZED SPENDING THAT SHOULD BE BUDGETED FOR.—

(1) COMPARATIVE RESEARCH.—None of the funds appropriated or otherwise made available in title VIII of division A for Healthcare Research and Quality under the heading ''Agency for Healthcare Research and Quality'' may be available for comparative research, and the amount made available under such heading is reduced by $700,000,000.

(2) HEALTH IT.—Title XIII for Health Information Technology shall be null and void and none of the funds appropriated or otherwise made available in title VII of division A for Information Technology under the heading ''Office of the National Coordinator for Health Information Technology'' may be available for health information technology, and the amount made available under such heading is reduced by $5,000,000,000.

(3) PANDEMIC FLU.—None of the funds appropriated or otherwise made available in title VIII of division A for pandemic influenza under the heading ''Public Health and Social Services Emergency Fund'' may be available for pandemic flu and the amount made available under such heading is reduced by $870,000,000.

(4) SMART GRID.—None of the funds made available in this Act for Smart Grid shall be made available.

(5) BROADBAND.—None of the funds appropriated or other made available in title II of division A for Broadband Technology Opportunities under the heading ''National Technology Opportunities Program'' may be available for broadband and the amount made available under such heading is reduced by $9,000,000,000.

(6) HIGH-SPEED RAIL CORRIDOR PROGRAM.—None of the funds appropriated or made available in title XII of division A for the High-Speed Rail Corridor projects under the heading High-Speed Rail Corridor Program may be available for the high-speed rail corridor and the amount made available under such heading is reduced by $2,000,000,000. Section 201 of title II of division A shall be null and void.

(7) PRISON SYSTEM AND COURTHOUSES.—None of the funds appropriated or made available in title II of division A for prison buildings and facilities under the heading Federal Prison System may be available for buildings and facilities and the amount made available under such heading is reduced by $1,000,000,000.

(c) UNDER GENERAL PROVISIONS.—

(1) DAVIS-BACON ACT NOT APPLICABLE.—Notwithstanding any other provision of law, the provisions of subchapter IV of chapter 31 of title 40, United States Code (commonly referred to as the Davis-Bacon Act) shall not apply to any construction projects carried out using amounts made available under this Act or the amendments made by this Act.

(2) PROHIBITED USES.—None of the funds appropriated or otherwise made available in this Act may be used for any casino or other gambling establishment, aquarium, zoo, golf course, swimming pool, or Mob Museum.

SA 180. Ms. STABENOW (for herself, Mr. ROCKEFELLER, Mr. BEGICH, Mr. LEVIN, and Mr. BROWN) submitted an amendment intended to be proposed to amendment SA 98 proposed by Mr. INOUYE (for himself and Mr. BAUCUS) to the bill H.R. 1, making supplemental appropriations for job preservation and creation, infrastructure investment, energy efficiency and science, assistance to the unemployed, and State and local fiscal stabilization, for fiscal year ending September 30, 2009, and for other purposes; which was ordered to lie on the table; as follows:

On page 57, between lines 5 and 6, insert the following:

SEC. 2____. Section 136(b) of the Energy Independence and Security Act of 2007 (42 U.S.C. 17013(b)) is amended by striking ''30 percent'' and inserting ''90 percent''.

SA 181. Ms. STABENOW (for herself and Mr. LEVIN) submitted an amendment intended to be proposed to amendment SA 98 proposed by Mr. INOUYE (for himself and Mr. BAUCUS) to the bill H.R. 1, making supplemental appropriations for job preservation and creation, infrastructure investment, energy efficiency and science, assistance to the unemployed, and State and local fiscal stabilization, for fiscal year ending September 30, 2009, and for other purposes; which was ordered to lie on the table; as follows:

On page 57, between lines 5 and 6, insert the following:

SEC. 2____. Section 136(d)(1) of the Energy Independence and Security Act of 2007 (42 U.S.C. 17013(d)(1)) is amended by striking ''$25,000,000,000'' and inserting ''$50,000,000,000''.

SA 182. Mr. ROCKEFELLER (for himself, Mr. DORGAN, Mr. SCHUMER, and Mr. LAUTENBERG) submitted an amendment intended to be proposed to amendment SA 98 proposed by Mr. INOUYE (for himself and Mr. BAUCUS) to the bill H.R. 1, making supplemental appropriations for job preservation and creation, infrastructure investment, energy efficiency and science, assistance to the unemployed, and State and local fiscal stabilization, for fiscal year ending September 30, 2009, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place insert the following:

FEDERAL AVIATION ADMINISTRATION

NEXTGEN ACCELERATION

For grants or other agreements to accelerate the transition to the Next Generation Air Transportation System by accelerating deployment of ground infrastructure for Automatic Dependent Surveillance—Broadcast, by accelerating development of procedures and routes that support performance-based air navigation, to incentivize aircraft equipage to use such infrastructure and procedures and routes, and for additional agency administrative costs associated with the certification and oversight of the deployment of these systems, $550,000,000, to remain available until September 30, 2010: *Provided*, That the Administrator of the Federal Aviation Administration shall use the authority under section 106(l)(6) of title 49, United States Code, to make such grants or agreements: and *Provided further*, That, with respect to any incentives for equipage, the Federal share of the costs shall be no more than 50 percent.

SA 183. Mr. ROCKEFELLER (for himself, Mrs. HUTCHISON, and Mr. DORGAN) submitted an amendment intended to be proposed to amendment SA 98 proposed by Mr. INOUYE (for himself and Mr. BAUCUS) to the bill H.R. 1, making supplemental appropriations for job preservation and creation, infrastructure investment, energy efficiency and science, assistance to the unemployed, and State and local fiscal stabilization, for fiscal year ending September 30, 2009, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place insert the following:

SEC. ———. AVIATION PROGRAMS.

(a) SHORT TITLE.—This section may be cited as the ''Federal Aviation Administration Extension Act of 2009''.

(b) EXTENSION OF AVIATION PROGRAMS FOR FY 2009.—

(1) EXTENSION OF AVIATION TAXES.—The Internal Revenue Code of 1986 is amended by striking ''March 31, 2009'' and inserting ''September 30, 2009'' each place it appears in each of the following sections:

(A) Section 4081(d)(2)(B).

(B) Section 4261(j)(1)(A)(ii).

(C) Section 4271(d)(1)(A)(ii).

(2) EXTENSION OF EXPENDITURE AUTHORITY.—

(A) Such Code is amended by striking ''April 1, 2009'' each place it appears in each of the following sections:

(i) Section 9502(d)(1).

(ii) Section 9502(e)(2).

(B) Paragraph (1) of section 9502(d) of such Code is amended by inserting ''or the Federal Aviation Administration Extension Act of 2009'' before the semicolon at the end of subparagraph (A).

(3) EXTENSION OF AIRPORT IMPROVEMENT PROGRAM.—

(A) Paragraph (6) of section 48103 of such title is amended to read as follows:

''(6) $3,900,000,000 for fiscal year 2009.''.

(B) Section 47104(c) of such title is amended by striking ''March 31, 2009,'' and inserting ''September 30, 2009,''.

(4) EXTENSION OF EXPIRING AUTHORITIES.—

(A) Title 49, United States Code, is amended by striking the date specified in each of the following sections and inserting ''September 30, 2009'':

(i) Section 40117(l)(7).

(ii) Section 44303(b).

(iii) Section 47107(s)(3).

(iv) Section 47141(f).

(v) Section 49108.

(B) Section 44302(f)(1) of such title is amended—

(i) by striking ''March 31, 2009'' and inserting ''September 30, 2009''; and

(ii) by striking ''May 31, 2009'' and inserting ''December 31, 2009''.

(C) Section 47115(j) of such title is amended by striking ''2008, and the portion of fiscal year 2009 ending before April 1, 2009,'' and inserting ''2009,''.

(D) Section 161 of the Vision 100—Century of Aviation Reauthorization Act (49 U.S.C. 47109 note) is amended by striking ''before April 1, 2009,''.

(E) Section 186(d) of such Act (117 Stat. 2518) is amended by striking ''2008, and for the portion of fiscal year 2009 ending before April 1, 2009,'' and inserting ''2009,''.

(c) EFFECTIVE DATE.—The amendments made by this section shall take effect on April 1, 2009.

SA 184. Mr. LEAHY (for himself and Ms. KLOBUCHAR) submitted an amendment intended to be proposed by him to the bill H.R. 1, making supplemental appropriations for job preservation and creation, infrastructure investment, energy efficiency and science, assistance to the unemployed, and State and local fiscal stabilization, for fiscal year ending September 30, 2009, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. _____. WAIVER OF MATCHING REQUIREMENT UNDER COPS PROGRAM.

Section 1701(g) of the Omnibus Crime Control and Safe Street Act of 1968 (42 U.S.C. 3796dd(g)) shall not apply with respect to funds appropriated in this Act or any other Act making appropriations for fiscal year 2009 or 2010 for Community Oriented Policing Services authorized under part Q of such Act of 1968.

SA 185. Mr. SCHUMER (for himself, Mr. SPECTER, Mr. LAUTENBERG, Mr. MENENDEZ, and Mrs. GILLIBRAND) submitted an amendment intended to be proposed to amendment SA 98 proposed by Mr. INOUYE (for himself and Mr. BAUCUS) to the bill H.R. 1, making supplemental appropriations for job preservation and creation, infrastructure investment, energy efficiency and science, assistance to the unemployed, and State and local fiscal stabilization, for fiscal year ending September 30, 2009, and for other purposes; which was ordered to lie on the table; as follows:

On page 239, line 24, strike ''$8,400,000,000'' and insert ''$10,400,000,000''.

On page 240, line 15, after ''promptly:'' insert ''*Provided further*, That the Secretary of Transportation shall make such funds available to pay for operating expenses to the extent that a transit authority demonstrates to his or her satisfaction that such funds are necessary to continue current services or expand such services to meet increased ridership:''.

On page 242, after line 10, insert the following:

CAPITAL INVESTMENT GRANTS

For an additional amount for ''Capital Investment Grants'', as authorized under section 5338(c)(4) of title 49, United States Code, and allocated under section 5309(m)(2)(A) of such title, to enable the Secretary of Transportation to make discretionary grants as authorized by section 5309 (d) and (e) of such title, $2,500,000,000: *Provided*, That such amount shall be allocated without regard to the limitation under section 5309(m)(2)(A)(i): *Provided further*, That in selecting projects to be funded, priority shall be given to projects that are able to obligate 50 percent of the appropriated funds within 180 days of enactment of this Act: *Provided further*, That the provisions of section 1101(b) of Public Law 109–59 shall apply to funds made available under this heading: *Provided further*, That applicable chapter 53 requirements shall apply, except that notwithstanding any other provision of law, up to 1 percent of the funds under this heading shall remain available for administrative expenses and program management oversight and shall remain available for obligation until September 30, 2012: *Provided further*, That the preceding proviso shall apply in lieu of the provisions in section 1106 of this Act.

FIXED GUIDEWAY INFRASTRUCTURE INVESTMENT

For an additional amount for capital expenditures authorized under section 5309(b)(2) of title 49, United States Code, $2,000,000,000 to remain available through September 30, 2010: *Provided*, That the Secretary of Transportation shall apportion the funding provided under this heading using the formula set forth in subsection 5337 of such Act: *Provided further*, That the Federal share of the costs for which a grant is made under this heading shall be at the option of the recipient, and may be up to 100 percent: *Provided further*, That the funds appropriated under this heading shall not be commingled with funds available under the Formula and Bus Grants account.

SA 186. Mr. UDALL of Colorado (for himself and Mr. BENNET of Colorado) submitted an amendment intended to be proposed to amendment SA 98 proposed by Mr. INOUYE (for himself and Mr. BAUCUS) to the bill H.R. 1, making supplemental appropriations for job preservation and creation, infrastructure investment, energy efficiency and science, assistance to the unemployed, and State and local fiscal stabilization, for fiscal year ending September 30, 2009, and for other purposes; which was ordered to lie on the table; as follows:

On page 121, line 4, before the period, insert the following: '': *Provided further*, That no State matching funds are required: *Provided further*, That funding priority shall be given to areas that are experiencing high levels of insect and disease infestations''.

SA 187. Mr. UDALL of Colorado (for himself, Mr. KERRY, Mr. BINGAMAN, Mr. WHITEHOUSE, Mrs. GILLIBRAND, and Mr. SCHUMER) submitted an amendment intended to be proposed to amendment SA 98 proposed by Mr. INOUYE (for himself and Mr. BAUCUS) to the bill H.R. 1, making supplemental appropriations for job preservation and creation, infrastructure investment, energy efficiency and science, assistance to the unemployed, and State and local fiscal stabilization, for fiscal year ending September 30, 2009, and for other purposes; which was ordered to lie on the table; as follows:

On page 70, lines 14 through 16, strike ''$14,398,000,000, for necessary expenses, to remain available until September 30, 2010: *Provided*,'' and insert ''$17,298,000,000, for necessary expenses, to remain available until September 30, 2010: *Provided*, That $3,400,000,000 shall be for additional grants for State Energy Programs under part D of title III of the Energy Policy and Conservation Act (42 U.S.C. 6321 et seq.) with the States prioritizing the grants, to the maximum extent practicable, toward funding energy efficiency and renewable energy programs, especially for the purpose of retrofitting residential and commercial buildings to reduce energy consumption: *Provided further*,''.

SA 188. Mr. INHOFE submitted an amendment intended to be proposed to amendment SA 98 proposed by Mr. INOUYE (for himself and Mr. BAUCUS) to the bill H.R. 1, making supplemental appropriations for job preservation and creation, infrastructure investment, energy efficiency and science, assistance to the unemployed, and State and local fiscal stabilization, for fiscal year ending September 30, 2009, and for other purposes; which was ordered to lie on the table; as follows:

On page 570, after line 8, insert the following:

SEC. —. ACCELERATION OF PHASEIN OF DOMESTIC PRODUCTION ACTIVITIES DEDUCTION.

(a) IN GENERAL.—Subsection (a) of section 199 is amended to read as follows:

''(a) ALLOWANCE OF DEDUCTION.—There shall be allowed as a deduction an amount equal to 9 percent of the lesser of—

''(1) the qualified production activities income of the taxpayer for the taxable year, or

''(2) taxable income (determined without regard to this section) for the taxable year.''.

(b) CONFORMING AMENDMENT.—Paragraph (2) of section 199(d) is amended by striking ''subsection (a)(1)(B)'' and inserting ''subsection (a)(2)''

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2008.

SEC. —. RESTORATION OF FULL DOMESTIC PRODUCTION ACTIVITIES DEDUCTION FOR OIL RELATED PRODUCTION ACTIVITIES.

(a) IN GENERAL.—Section 401 of the Energy Improvement and Extension Act of 2008 is repealed.

(b) EFFECTIVE DATE; ADMINISTRATION OF CODE.—

(1) EFFECTIVE DATE.—The repeal made by this section shall apply to taxable years beginning after December 31, 2008.

(2) ADMINISTRATION OF CODE.—The Internal Revenue Code of 1986 shall be applied and administered as if section 401 of the Energy Improvement and Extension Act of 2008, and the amendments made by such section, had not been enacted.

SA 189. Mr. DEMINT submitted an amendment intended to be proposed to amendment SA 98 proposed by Mr. INOUYE (for himself and Mr. BAUCUS) to the bill H.R. 1, making supplemental appropriations for job preservation and creation, infrastructure investment, energy efficiency and science, assistance to the unemployed, and State and local fiscal stabilization, for fiscal year ending September 30, 2009, and for other purposes; which was ordered to lie on the table; as follows:

On page 192, after line 21 insert the following:

SEC. 807. ELIMINATION OF FUNDING PROHIBITION. Notwithstanding section 803(d)(2)(C), section 803(d)(2)(C) shall have no effect.

SA 190. Ms. LANDRIEU (for herself and Mr. VITTER) submitted an amendment intended to be proposed to amendment SA 98 proposed by Mr. INOUYE (for himself and Mr. BAUCUS) to the bill H.R. 1, making supplemental appropriations for job preservation and creation, infrastructure investment, energy efficiency and science, assistance to the unemployed, and State and local fiscal stabilization, for fiscal year ending September 30, 2009, and for other purposes; which was ordered to lie on the table; as follows:

On page 535, after line 17, add the following:

SEC. _____. EXTENSION OF LOW-INCOME HOUSING CREDIT RULES FOR BUILDINGS IN GO ZONES.

(a) TIME FOR MAKING LOW-INCOME HOUSING CREDIT ALLOCATIONS.—Section 1400N(c)(5) is amended by striking ''January 1, 2011'' and inserting ''January 1, 2013''.

(b) PERIOD FOR TREATING GO ZONES AS DIFFICULT DEVELOPMENT AREAS.—Section 1400N(c)(3)(A) is amended by striking ''December 31, 2010'' and inserting ''December 31, 2012''.

SA 191. Ms. MURKOWSKI submitted an amendment intended to be proposed to amendment SA 98 proposed by Mr. INOUYE (for himself and Mr. BAUCUS) to the bill H.R. 1, making supplemental appropriations for job preservation and creation, infrastructure investment, energy efficiency and science, assistance to the unemployed, and State and local fiscal stabilization, for fiscal year ending September 30, 2009, and for other purposes; which was ordered to lie on the table; as follows:

On page 122, after line 23, add the following:

SEC. ___. ENVIRONMENTAL CERTIFICATION REQUIREMENT.

Before any funds made available under this Act to carry out a project may be obligated for the project, the head of the Federal agency responsible for the project shall certify that all reviews and consultations required by law that are intended to protect human health or the health of the natural environment have been completed, including those required by—

(1) the National Environmental Policy Act of 1969 (42 U.S.C. 4321 et seq.);

(2) the Endangered Species Act of 1973 (16 U.S.C. 1531 et seq.) (including all required consultations under that Act); and

(3) the Federal Water Pollution Control Act (33 U.S.C. 1251 et seq.).

SA 192. Ms. MURKOWSKI submitted an amendment intended to be proposed to amendment SA 98 proposed by Mr. INOUYE (for himself and Mr. BAUCUS) to the bill H.R. 1, making supplemental appropriations for job preservation and creation, infrastructure investment, energy efficiency and science, assistance to the unemployed, and State and local fiscal stabilization, for fiscal year ending September 30, 2009, and for other purposes; which was ordered to lie on the table; as follows:

On page 70, line 16, insert ''renewable energy construction grants under section 803 of the Energy Independence and Security Act of 2007 (42 U.S.C. 17282), geothermal energy programs and grants under sections 613, 614, 615, and 625 of the Energy Independence and Security Act of 2007 (42 U.S.C. 17192, 17193, 17194, 17204) and the marine and hydrokinetic renewable energy technologies program established under section 633 of that Act (42 U.S.C. 17212), and for'' after ''available for''.

On page 70, line 22, strike ''That the remaining $2,100,000,000'' and insert ''That, of the remaining $2,100,000,000, $180,000,000 shall be available for renewable energy construction grants under section 803 of the Energy Independence and Security Act of 2007 (42 U.S.C. 17282), geothermal energy programs and grants under sections 613, 614, 615, and 625 of that Act (42 U.S.C. 17192, 17193, 17194, 17204), and the marine and hydrokinetic renewable energy technologies program established under section 633 of that Act (42 U.S.C. 17212) and $1,920,000,000''.

SA 193. Ms. MURKOWSKI submitted an amendment intended to be proposed to amendment SA 98 proposed by Mr. INOUYE (for himself and Mr. BAUCUS) to the bill H.R. 1, making supplemental appropriations for job preservation and creation, infrastructure investment, energy efficiency and science, assistance to the unemployed, and State and local fiscal stabilization, for fiscal year ending September 30, 2009, and for other purposes; which was ordered to lie on the table; as follows:

On page 70, line 22, insert '', to remain available for expenditure only until September 30, 2010,'' after ''$2,100,000,000''.

SA 194. Ms. MURKOWSKI submitted an amendment intended to be proposed to amendment SA 98 proposed by Mr. INOUYE (for himself and Mr. BAUCUS) to the bill H.R. 1, making supplemental appropriations for job preservation and creation, infrastructure investment, energy efficiency and science, assistance to the unemployed, and State and local fiscal stabilization, for fiscal year ending September 30, 2009, and for other purposes; which was ordered to lie on the table; as follows:

On page 73, line 1, insert ''for expenditure only'' after ''remain available''.

SA 195. Mr. BINGAMAN (for himself, Mrs. BOXER, Mr. WYDEN, Mr. KERRY, Mr. TESTER, Mr. UDALL, of New Mexico, and Ms. STABENOW) submitted an amendment intended to be proposed to amendment SA 98 proposed by Mr. INOUYE (for himself and Mr. BAUCUS) to the bill H.R. 1, making supplemental appropriations for job preservation and creation, infrastructure investment, energy efficiency and science, assistance to the unemployed, and State and local fiscal stabilization, for fiscal year ending September 30, 2009, and for other purposes; which was ordered to lie on the table; as follows:

On page 122, after line 23, add the following:

SEC. 70__. (a) In addition to amounts made available by this title, there shall be made available—

(1) for ''Operation of the National Park System'', $142,000,000;

(2) for ''National Park Service Construction'', $811,000,000;

(3) for ''Historic Preservation Fund'', $45,000,000;

(4) for ''Land Acquisition and State Assistance'', $100,000,000 to be derived from the land and water conservation fund established under section 2 of the Land and Water Conservation Fund Act of 1965 (16 U.S.C. 4601–5) to provide financial assistance to States in accordance with section 6 of that Act (16 U.S.C. 4601–8), subject to subsection (b);

(5) for ''United States Fish and Wildlife Service Resource Management'', $110,000,000;

(6) for ''United States Fish and Wildlife Service Construction'', $15,000,000;

(7) for ''State and Tribal Wildlife Grants'', $50,000,000 for wildlife conservation grants to States and to the District of Columbia, Puerto Rico, Guam, the United States Virgin Islands, the Northern Mariana Islands, American Samoa, and federally recognized Indian tribes under the Fish and Wildlife Act of 1956 (16 U.S.C. 742a et seq.) and the Fish and Wildlife Coordination Act (16 U.S.C. 661 et seq.) for the development and implementation of programs for the benefit of wildlife and wildlife habitat, including species that are not hunted or fished;

(8) for ''Bureau of Land Management Management of Lands and Resources'', $350,000,000;

(9) for ''Bureau of Land Management Wildland Fire Management'', $20,000,000;

(10) for ''Forest Service Capital Improvement and Maintenance'', $50,000,000;

(11) for ''Forest Service Wildland Fire Management'', $850,000,000, of which $250,000,000 shall be available for work on State and private land; and

(12) for ''Bureau of Indian Affairs Operations'', $15,000,000.

(b) Amounts made available under subsection (a)(4) shall not be used for land acquisition.

(c) Amounts made available under subsection (a)—

(1) shall remain available until September 30, 2010; and

(2) are designated as an emergency requirement and necessary to meet emergency needs pursuant to section 204(a) of S. Con. Res. 21 (110th Congress) and section 301(b)(2) of S. Con. Res. 70 (110th Congress), the concurrent resolutions on the budget for fiscal years 2008 and 2009.

(d) Amounts made available by this title for ''Forest Service Capital Improvement and Maintenance'' may be—

(1) used for reconstruction, improvement, decommissioning, and maintenance of roads, trails, bridges, and dams; and

(2) transferred to the ''National Forest System'' account and other appropriate accounts of the Forest Service.

(e) Amounts made available by this title for ''Forest Service Wildland Fire Management'' may be—

(1) used for forest, rangeland, and watershed rehabilitation and restoration activities; and

(2) transferred to the ''National Forest System'' account, the ''State and Private Forestry'' account, and other appropriate accounts of the Forest Service.

SA 196. Mrs. MCCASKILL submitted an amendment intended to be proposed to amendment SA 98 proposed by Mr. INOUYE (for himself and Mr. BAUCUS) to the bill H.R. 1, making supplemental appropriations for job preservation and creation, infrastructure investment, energy efficiency and science, assistance to the unemployed, and State and local fiscal stabilization, for fiscal year ending September 30, 2009, and for other purposes; which was ordered to lie on the table; as follows:

On page 91, after line 23, insert the following:

OFFICE OF MANAGEMENT AND BUDGET

SALARIES AND EXPENSES

For an additional amount for the Recovery, Accountability, and Transparency Website established under section 1551, $30,000,000: *Provided*, That this amount is designated as an emergency requirement and necessary to meet emergency needs pursuant to section 204(a) of S. Con. Res. 21 (110th Congress) and section 301(b)(2) of S. Con. Res. 70 (110th Congress), the concurrent resolutions on the budget for fiscal years 2008 and 2009.

On page 422, strike lines 4 through 14, and insert the following:

(4) The website shall include a link to the website established and maintained by the Office of Management and Budget under section 1551.

On page 422, line 15, strike ''(6)'' and insert ''(5)''.

On page 422, line 18, strike ''(7)'' and insert ''(6)''.

On page 428, between lines 11 and 12, insert the following:

Subtitle D—Recovery, Accountability, and Transparency Website

SEC. 1551. ESTABLISHMENT OF THE RECOVERY, ACCOUNTABILITY, AND TRANSPARENCY WEBSITE.

(a) IN GENERAL.—The Director of the Office of Management and Budget shall establish and maintain the Recovery, Accountability, and Transparency Website to foster greater accountability and transparency in the use of covered funds.

(b) DATE OF ESTABLISHMENT.—The Director shall establish the website required under this section not later than 30 days after the date of enactment of this Act.

SEC. 1552. WEBSITE.

(a) PURPOSE.—The website established and maintained under section 1551 shall be a publicly available portal or gateway to provide the public full transparency and accountability of covered funds with timely availability of information and accounting of covered funds expended at the Federal, State, and local level.

(b) CONTENT AND FUNCTION.—In establishing the website established and maintained under section 1551, the Director of the Office of Management and Budget shall ensure the following:

(1) The website shall include information on relevant, economic, financial, grant, and contract information in user-friendly visual presentations.

(2) At a minimum, the website shall include detailed information on government contracts and grants, including Federal, State, and local contracts and grants and any subsequent subcontracts, including those made by 1 private entity to another, that expend covered funds to include—

(A) information about the competitiveness of the contracting process;

(B) notification of solicitations for contracts to be awarded;

(C) information about the process that was used for the award of contracts;

(D) information about the recipient of the contract to include the scope and statement of work under the contract;

(E) the dollar value of the contract;

(F) an estimate of the jobs sustained or created through execution of the contract including an explanation of the estimate;

(G) an estimate of the start date for any project using covered funds and a corresponding end date for the project;

(H) information confirming the certification required under section 1605 for the receipt of any covered funds; and

(I) any other information as the Director determines necessary.

(3) The website shall be fully available to the public.

(4) Information included on the website shall be available in printable formats, to include information on covered funds obligated in each State and each congressional district.

(5) The website shall provide the information required under paragraph (2) not later than 30 days after the obligation or award of funds.

(6) The website shall be searchable by project type, geographic region, level of government executions and as otherwise determined necessary by the Director.

(7) The website shall include appropriate links to other Government websites with information concerning covered funds including, at a minimum, the Board website established under section 1519.

(c) COMPLIANCE.—

(1) IN GENERAL.—Not later than 180 days after the date of enactment of this Act, as a condition of receipt of funds under this Act, each agency shall require any recipient of such funds, whether from a Federal, State, or local contract or grant or otherwise, to provide the information required under subsection (b)(2).

(2) INFORMATION PROVIDED BY RECIPIENTS.—All information required to be made by recipients of covered funds under paragraph (1) shall be—

(A) provided not later than 30 days after the receipt of such funds; and

(B) updated not later than 30 days after any material changes in the execution of such funds.

(3) USER-FRIENDLY MEANS FOR COMPLIANCE.—In coordination with agencies and State and local governments, the Director of the Office of Management and Budget shall provide for user-friendly means for recipients of covered funds to meet the requirements of this subsection.

(d) WAIVER.—The Board may exclude posting contractual or other information on the website on a case-by-case basis when necessary to protect national security.

SEC. 1553. AUTHORIZATION OF APPROPRIATIONS.

There are authorized to be appropriated $30,000,000 to carry out this subtitle.

SA 197. Mr. THUNE submitted an amendment intended to be proposed to amendment SA 98 proposed by Mr. INOUYE (for himself and Mr. BAUCUS) to the bill H.R. 1, making supplemental appropriations for job preservation and creation, infrastructure investment, energy efficiency and science, assistance to the unemployed, and State and local fiscal stabilization, for fiscal year ending September 30, 2009, and for other purposes; which was ordered to lie on the table; as follows:

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

SECTION 1. SHORT TITLE, ETC.

(a) SHORT TITLE.—This Act may be cited as the ''Economic Recovery Act of 2009''.

(b) TABLE OF CONTENTS.—The table of contents of this Act is as follows:

TITLE I—TAX PROVISIONS

SEC. 100. REFERENCES.

Except as otherwise expressly provided, whenever in this title an amendment or repeal is expressed in terms of an amendment to, or repeal of, a section or other provision, the reference shall be considered to be made to a section or other provision of the Internal Revenue Code of 1986.

Subtitle A—Reduction in Individual Tax Rates For 2009 and 2010

SEC. 101. 10 PERCENT RATE BRACKET FOR INDIVIDUALS REDUCED TO 5 PERCENT FOR 2009 AND 2010.

(a) IN GENERAL.—Clause (i) of section 1(i)(1)(A) is amended by inserting ''(5 percent in the case of any taxable year beginning in 2009 or 2010)'' after ''10 percent''.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to taxable years beginning after December 31, 2008.

SEC. 102. 15 PERCENT RATE BRACKET FOR INDIVIDUALS REDUCED TO 10 PERCENT FOR 2009 AND 2010.

(a) IN GENERAL.—Subsection (i) of section 1 is amended by redesignating paragraph (3) as paragraph (4) and by inserting after paragraph (2) the following new paragraph:

''(3) REDUCTION IN 15 PERCENT RATE FOR 2009 AND 2010.—In the case of any taxable year beginning in 2009 or 2010, '10 percent' shall be substituted for '15 percent' in the tables under subsections (a), (b), (c), (d), and (e). The preceding sentence shall be applied after application of paragraph (1).''.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to taxable years beginning after December 31, 2008.

Subtitle B—Alternative Minimum Tax Relief For Individuals

SEC. 111. EXTENSION OF ALTERNATIVE MINIMUM TAX RELIEF FOR NONREFUNDABLE PERSONAL CREDITS.

(a) IN GENERAL.—Paragraph (2) of section 26(a) (relating to special rule for taxable years 2000 through 2008) is amended—

(1) by striking ''or 2008'' and inserting ''2008, 2009, or 2010'', and

(2) by striking ''2008'' in the heading thereof and inserting ''2010''.

(b) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2008.

SEC. 112. INCREASE IN ALTERNATIVE MINIMUM TAX EXEMPTION AMOUNTS FOR 2009 AND 2010.

(a) IN GENERAL.—Paragraph (1) of section 55(d) (relating to exemption amount) is amended—

(1) by striking ''($69,950 in the case of taxable years beginning in 2008)'' in subparagraph (A) and inserting ''($55,000 in the case of taxable years beginning in 2009 or 2010)'', and

(2) by striking ''($46,200 in the case of taxable years beginning in 2008)'' in subparagraph (B) and inserting ''($38,750 in the case of taxable years beginning in 2009 or 2010)''.

(b) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2008.

Subtitle C—First-Time Homebuyer Credit

SEC. 121. EXTENSION AND MODIFICATION OF FIRST-TIME HOMEBUYER CREDIT.

(a) EXTENSION OF CREDIT.—Subsection (i) of section 36 (as redesignated by subsection (d)) is amended by striking ''July 1, 2009'' and inserting ''January 1, 2010''.

(b) REPEAL OF FIRST-TIME HOMEBUYER REQUIREMENT.—

(1) IN GENERAL.—Subsection (a) of section 36 is amended by striking ''an individual who is a first-time homebuyer of a principal residence'' and inserting ''an individual who purchases a principal residence''.

(2) CONFORMING AMENDMENTS.—

(A) Section 36(b)(1)(A) is amended by inserting ''with respect to any taxpayer for any taxable year'' after ''subsection (a)''.

(B) Section 36(c) is amended by striking paragraph (1) and by redesignating paragraphs (2) through (5) as paragraphs (1) through (4), respectively.

(C) The heading of section 36 (and the item relating to such section in the table of sections for subpart C of part IV of subchapter A of chapter 1) are amended by striking ''first-time homebuyer'' and inserting ''homebuyer''.

(c) REPEAL OF RECAPTURE RULES.—

(1) IN GENERAL.—Paragraph (4) of section 36(f) is amended by adding at the end the following new subparagraph:

''(D) WAIVER OF RECAPTURE FOR PURCHASES IN 2009.—In the case of any credit allowed with respect to the purchase of a principal residence after December 31, 2008—

''(i) paragraph (1) shall not apply, and

''(ii) paragraph (2) shall apply only if the disposition or cessation described in paragraph (2) with respect to such residence occurs during the 36-month period beginning on the date of the purchase of such residence by the taxpayer.''.

(2) CONFORMING AMENDMENT.—Subsection (g) of section 36 is amended by striking ''subsection (c)'' and inserting ''subsections (c) and (f)(4)(D)''.

(d) DOWNPAYMENT REQUIREMENT.—Section 36 is amended by redesignating subsection (h) as subsection (i) and by inserting after subsection (g) the following new subsection:

''(h) DOWNPAYMENT REQUIREMENT.—No credit shall be allowed under subsection (a) to any taxpayer with respect to the purchase of any residence unless such taxpayer makes a downpayment of not less 5 percent of the purchase price of such residence. For purposes of the preceding sentence, an amount shall not be treated as a downpayment if such amount is repayable by the taxpayer to any other person.''.

(e) EFFECTIVE DATE.—

(1) IN GENERAL.—Except as provided in paragraph (2), the amendments made by this section shall apply to residences purchased after December 31, 2008.

(2) DOWNPAYMENT REQUIREMENT.—The amendment made by subsection (d) shall apply to residences purchased after the date of the enactment of this Act.

Subtitle D—Tax Incentives For Business

PART 1—TEMPORARY INVESTMENT INCENTIVES

SEC. 131. SPECIAL ALLOWANCE FOR CERTAIN PROPERTY ACQUIRED DURING 2009.

(a) IN GENERAL.—Paragraph (2) of section 168(k) is amended—

(1) by striking ''January 1, 2010'' and inserting ''January 1, 2011'', and

(2) by striking ''January 1, 2009'' each place it appears and inserting ''January 1, 2010''.

(b) CONFORMING AMENDMENTS.—

(1) The heading for subsection (k) of section 168 is amended by striking ''JANUARY 1, 2009'' and inserting ''JANUARY 1, 2010''.

(2) The heading for clause (ii) of section 168(k)(2)(B) is amended by striking ''PRE-JANUARY 1, 2009'' and inserting ''PRE-JANUARY 1, 2010''.

(3) Subparagraph (D) of section 168(k)(4) is amended—

(A) by striking ''and'' at the end of clause (i),

(B) by redesignating clause (ii) as clause (v), and

(C) by inserting after clause (i) the following new clauses:

''(ii) 'April 1, 2008' shall be substituted for 'January 1, 2008' in subparagraph (A)(iii)(I) thereof,

''(iii) 'January 1, 2009' shall be substituted for 'January 1, 2010' each place it appears,

''(iv) 'January 1, 2010' shall be substituted for 'January 1, 2011' in subparagraph (A)(iv) thereof, and''.

(4) Subparagraph (B) of section 168(l)(5) is amended by striking ''January 1, 2009'' and inserting ''January 1, 2010''.

(5) Subparagraph (B) of section 1400N(d)(3) is amended by striking ''January 1, 2009'' and inserting ''January 1, 2010''.

(c) EFFECTIVE DATES.—

(1) IN GENERAL.—Except as provided in paragraph (2), the amendments made by this section shall apply to property placed in service after December 31, 2008, in taxable years ending after such date.

(2) TECHNICAL AMENDMENT.—Section 168(k)(4)(D)(ii) of the Internal Revenue Code of 1986, as added by subsection (b)(3)(C), shall apply to taxable years ending after March 31, 2008.

SEC. 132. TEMPORARY INCREASE IN LIMITATIONS ON EXPENSING OF CERTAIN DEPRECIABLE BUSINESS ASSETS.

(a) IN GENERAL.—Paragraph (7) of section 179(b) is amended—

(1) by striking ''2008'' and inserting ''2008, or 2009'', and

(2) by striking ''2008'' in the heading thereof and inserting ''2008, AND 2009''.

(b) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2008.

PART 2—5-YEAR CARRYBACK OF OPERATING LOSSES

SEC. 136. 5-YEAR CARRYBACK OF OPERATING LOSSES.

(a) IN GENERAL.—Subparagraph (H) of section 172(b)(1) is amended to read as follows:

''(H) CARRYBACK FOR 2008 AND 2009 NET OPERATING LOSSES.—

''(i) IN GENERAL.—In the case of an applicable 2008 or 2009 net operating loss with respect to which the taxpayer has elected the application of this subparagraph—

''(I) subparagraph (A)(i) shall be applied by substituting any whole number elected by the taxpayer which is more than 2 and less than 6 for '2',

''(II) subparagraph (E)(ii) shall be applied by substituting the whole number which is

one less than the whole number substituted under subclause (II) for '2', and

''(III) subparagraph (F) shall not apply.

''(ii) APPLICABLE 2008 OR 2009 NET OPERATING LOSS.—For purposes of this subparagraph, the term 'applicable 2008 or 2009 net operating loss' means—

''(I) the taxpayer's net operating loss for any taxable year ending in 2008 or 2009, or

''(II) if the taxpayer elects to have this subclause apply in lieu of subclause (I), the taxpayer's net operating loss for any taxable year beginning in 2008 or 2009.

''(iii) ELECTION.—Any election under this subparagraph shall be made in such manner as may be prescribed by the Secretary, and shall be made by the due date (including extension of time) for filing the taxpayer's return for the taxable year of the net operating loss. Any such election, once made, shall be irrevocable.

''(iv) COORDINATION WITH ALTERNATIVE TAX NET OPERATING LOSS DEDUCTION.—In the case of a taxpayer who elects to have clause (ii)(II) apply, section 56(d)(1)(A)(ii) shall be applied by substituting 'ending during 2001 or 2002 or beginning during 2008 or 2009' for 'ending during 2001, 2002, 2008, or 2009'.''.

(b) ALTERNATIVE TAX NET OPERATING LOSS DEDUCTION.—Subclause (I) of section 56(d)(1)(A)(ii) is amended to read as follows:

''(I) the amount of such deduction attributable to the sum of carrybacks of net operating losses from taxable years ending during 2001, 2002, 2008, or 2009 and carryovers of net operating losses to such taxable years, or''.

(c) LOSS FROM OPERATIONS OF LIFE INSURANCE COMPANIES.—Subsection (b) of section 810 is amended by adding at the end the following new paragraph:

''(4) CARRYBACK FOR 2008 AND 2009 LOSSES.—

''(A) IN GENERAL.—In the case of an applicable 2008 or 2009 loss from operations with respect to which the taxpayer has elected the application of this paragraph, paragraph (1)(A) shall be applied, at the election of the taxpayer, by substituting '5' or '4' for '3'.

''(B) APPLICABLE 2008 OR 2009 LOSS FROM OPERATIONS.—For purposes of this paragraph, the term 'applicable 2008 or 2009 loss from operations' means—

''(i) the taxpayer's loss from operations for any taxable year ending in 2008 or 2009, or

''(ii) if the taxpayer elects to have this clause apply in lieu of clause (i), the taxpayer's loss from operations for any taxable year beginning in 2008 or 2009.

''(C) ELECTION.—Any election under this paragraph shall be made in such manner as may be prescribed by the Secretary, and shall be made by the due date (including extension of time) for filing the taxpayer's return for the taxable year of the loss from operations. Any such election, once made, shall be irrevocable.

''(D) COORDINATION WITH ALTERNATIVE TAX NET OPERATING LOSS DEDUCTION.—In the case of a taxpayer who elects to have subparagraph (B)(ii) apply, section 56(d)(1)(A)(ii) shall be applied by substituting 'ending during 2001 or 2002 or beginning during 2008 or 2009' for 'ending during 2001, 2002, 2008, or 2009'.''.

(d) CONFORMING AMENDMENT.—Section 172 is amended by striking subsection (k).

(e) EFFECTIVE DATE.—

(1) IN GENERAL.—Except as otherwise provided in this subsection, the amendments made by this section shall apply to net operating losses arising in taxable years ending after December 31, 2007.

(2) ALTERNATIVE TAX NET OPERATING LOSS DEDUCTION.—The amendment made by subsection (b) shall apply to taxable years ending after 1997.

(3) LOSS FROM OPERATIONS OF LIFE INSURANCE COMPANIES.—The amendment made by subsection (d) shall apply to losses from operations arising in taxable years ending after December 31, 2007.

(4) TRANSITIONAL RULE.—In the case of a net operating loss (or, in the case of a life insurance company, a loss from operations) for a taxable year ending before the date of the enactment of this Act—

(A) any election made under section 172(b)(3) or 810(b)(3) of the Internal Revenue Code of 1986 with respect to such loss may (notwithstanding such section) be revoked before the applicable date,

(B) any election made under section 172(b)(1)(H) or 810(b)(4) of such Code with respect to such loss shall (notwithstanding such section) be treated as timely made if made before the applicable date, and

(C) any application under section 6411(a) of such Code with respect to such loss shall be treated as timely filed if filed before the applicable date.

For purposes of this paragraph, the term ''applicable date'' means the date which is 60 days after the date of the enactment of this Act.

SEC. 137. EXCEPTION FOR TARP RECIPIENTS.

The amendments made by this part shall not apply to—

(1) any taxpayer if—

(A) the Federal Government acquires, at any time, an equity interest in the taxpayer pursuant to the Emergency Economic Stabilization Act of 2008, or

(B) the Federal Government acquires, at any time, any warrant (or other right) to acquire any equity interest with respect to the taxpayer pursuant to such Act,

(2) the Federal National Mortgage Association and the Federal Home Loan Mortgage Corporation, and

(3) any taxpayer which at any time in 2008 or 2009 is a member of the same affiliated group (as defined in section 1504 of the Internal Revenue Code of 1986, determined without regard to subsection (b) thereof) as a taxpayer described in paragraph (1) or (2).

PART 3—DEDUCTION FOR QUALIFIED SMALL BUSINESS INCOME

SEC. 141. DEDUCTION FOR QUALIFIED SMALL BUSINESS INCOME.

(a) IN GENERAL.—Paragraph (1) of section 199(a) is amended to read as follows:

''(1) IN GENERAL.—There shall be allowed as a deduction an amount equal to the sum of—

''(A) 9 percent of the lesser of—

''(i) the qualified production activities income of the taxpayer for the taxable year, or

''(ii) taxable income (determined without regard to this section) for the taxable year, and

''(B) in the case of a qualified small business for a taxable year beginning in 2009 or 2010, 20 percent of the lesser of—

''(i) the qualified small business income of the taxpayer for the taxable year, or

''(ii) taxable income (determined without regard to this section) for the taxable year.''.

(b) QUALIFIED SMALL BUSINESS; QUALIFIED SMALL BUSINESS INCOME.—Section 199 is amended by adding at the end the following new subsection:

''(e) QUALIFIED SMALL BUSINESS; QUALIFIED SMALL BUSINESS INCOME.—

''(1) QUALIFIED SMALL BUSINESS.—

''(A) IN GENERAL.—For purposes of this section, the term 'qualified small business' means any taxpayer for any taxable year if the annual average number of employees employed by such taxpayer during such taxable year was 500 or fewer.

''(B) AGGREGATION RULE.—For purposes of subparagraph (A), any person treated as a single employer under subsection (a) or (b) of section 52 (applied without regard to section 1563(b)) or subsection (m) or (o) of section 414 shall be treated as 1 taxpayer for purposes of this subsection.

''(C) SPECIAL RULE.—If a taxpayer is treated as a qualified small business for any taxable year, the taxpayer shall not fail to be treated as a qualified small business for any subsequent taxable year solely because the number of employees employed by such taxpayer during such subsequent taxable year exceeds 500. The preceding sentence shall cease to apply to such taxpayer in the first taxable year in which there is an ownership change (as defined by section 382(g) in respect of a corporation, or by applying principles analogous to such ownership change in the case of a taxpayer that is a partnership) with respect to the stock (or partnership interests) of the taxpayer.

''(2) QUALIFIED SMALL BUSINESS INCOME.—

''(A) IN GENERAL.—For purposes of this section, the term 'qualified small business income' means the excess of—

''(i) the income of the qualified small business which—

''(I) is attributable to the actual conduct of a trade or business,

''(II) is income from sources within the United States (within the meaning of section 861), and

''(III) is not passive income (as defined in section 904(d)(2)(B)), over

''(ii) the sum of—

''(I) the cost of goods sold that are allocable to such income, and

''(II) other expenses, losses, or deductions (other than the deduction allowed under this section), which are properly allocable to such income.

''(B) EXCEPTIONS.—The following shall not be treated as income of a qualified small business for purposes of subparagraph (A):

''(i) Any income which is attributable to any property described in section 1400N(p)(3).

''(ii) Any income which is attributable to the ownership or management of any professional sports team.

''(iii) Any income which is attributable to a trade or business described in subparagraph (B) of section 1202(e)(3).

''(iv) Any income which is attributable to any property with respect to which records are required to be maintained under section 2257 of title 18, United States Code.

''(C) ALLOCATION RULES, ETC.—Rules similar to the rules of paragraphs (2), (3), (4)(D), and (7) of subsection (c) shall apply for purposes of this paragraph.

''(3) SPECIAL RULES.—Except as otherwise provided by the Secretary, rules similar to the rules of subsection (d) shall apply for purposes of this subsection.''.

(c) CONFORMING AMENDMENT.—Section 199(a)(2) is amended by striking ''paragraph (1)'' and inserting ''paragraph (1)(A)''.

(d) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2008.

PART 4—REPEAL OF WITHHOLDING TAX ON GOVERNMENT CONTRACTORS

SEC. 146. REPEAL OF WITHHOLDING TAX ON GOVERNMENT CONTRACTORS.

Section 3402 is amended by striking subsection (t).

Subtitle E—Deduction For Qualified Health Insurance Costs of Individuals

SEC. 151. ABOVE-THE-LINE DEDUCTION FOR QUALIFIED HEALTH INSURANCE COSTS OF 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 224 as section 225 and by inserting after section 223 the following new section:

''SEC. 224. COSTS OF QUALIFIED HEALTH INSURANCE.

''(a) IN GENERAL.—In the case of an individual, there shall be allowed as a deduction an amount equal to the amount paid during

the taxable year for coverage for the taxpayer, his spouse, and dependents under qualified health insurance.

''(b) QUALIFIED HEALTH INSURANCE.—For purposes of this section, the term 'qualified health insurance' means insurance which constitutes medical care; except that such term shall not include any insurance if substantially all of its coverage is of excepted benefits described in section 9832(c).

''(c) 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 162(l) or 213(a). Any amount taken into account in determining the credit allowed under section 35 shall not be taken into account for purposes of this section.

''(2) 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) DEDUCTION ALLOWED IN COMPUTING ADJUSTED GROSS INCOME.—Subsection (a) of section 62 of such Code is amended by inserting before the last sentence the following new paragraph:

''(22) COSTS OF QUALIFIED HEALTH INSURANCE.—The deduction allowed by section 224.''.

(c) CLERICAL AMENDMENT.—The table of sections for part VII of subchapter B of chapter 1 of such Code is amended by redesignating the item relating to section 224 as an item relating to section 225 and inserting before such item the following new item:

''Sec. 224. Costs of qualified health insurance.''.

(d) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2008.

Subtitle F—Temporary Exclusion of Unemployment Compensation From Gross Income

SEC. 161. TEMPORARY EXCLUSION OF UNEMPLOYMENT COMPENSATION FROM GROSS INCOME.

(a) IN GENERAL.—Section 85 is amended by adding at the end the following new subsection:

''(c) EXCLUSION OF AMOUNTS RECEIVED IN 2008 AND 2009.—Subsection (a) shall not apply to any unemployment compensation received in 2008 or 2009.''.

(b) EFFECTIVE DATE.—The amendment made by subsection (a) shall apply to amounts received after December 31, 2007.

Subtitle G—No Impact on Social Security Trust Funds

SEC. 171. NO IMPACT ON SOCIAL SECURITY TRUST FUNDS.

(a) ESTIMATE BY SECRETARY OF THE TREASURY.—The Secretary of the Treasury shall annually estimate the impact that the enactment of this Act has on the income and balances of the trust funds established under section 201 or 1817 of the Social Security Act (42 U.S.C. 401, 1395i).

(b) TRANSFER OF FUNDS.—If, under subsection (a), the Secretary of the Treasury estimates that the enactment of this Act has a negative impact on the income and balances of the trust funds established under section 201 or 1817 of the Social Security Act (42 U.S.C. 401, 1395i), the Secretary shall transfer, not less frequently than quarterly, from the general revenues of the Federal Government an amount sufficient so as to ensure that the income and balances of such trust funds are not reduced as a result of the enactment of this Act.

TITLE II—ASSISTANCE FOR UNEMPLOYED WORKERS

SEC. 200. SHORT TITLE.

This title may be cited as the ''Assistance for Unemployed Workers Act''.

SEC. 201. EXTENSION OF EMERGENCY UNEMPLOYMENT COMPENSATION PROGRAM.

(a) IN GENERAL.—Section 4007 of the Supplemental Appropriations Act, 2008 (Public Law 110–252; 26 U.S.C. 3304 note), as amended by section 4 of the Unemployment Compensation Extension Act of 2008 (Public Law 110–449; 122 Stat. 5015), is amended—

(1) by striking ''March 31, 2009'' each place it appears and inserting ''December 31, 2009'';

(2) in the heading for subsection (b)(2), by striking ''MARCH 31, 2009'' and inserting ''DECEMBER 31, 2009''; and

(3) in subsection (b)(3), by striking ''August 27, 2009'' and inserting ''May 31, 2010''.

(b) FINANCING PROVISIONS.—Section 4004 of such Act is amended by adding at the end the following:

''(e) TRANSFER OF FUNDS.—Notwithstanding any other provision of law, the Secretary of the Treasury shall transfer from the general fund of the Treasury (from funds not otherwise appropriated)—

''(1) to the extended unemployment compensation account (as established by section 905 of the Social Security Act) such sums as the Secretary of Labor estimates to be necessary to make payments to States under this title by reason of the amendments made by section 201(a) of the Assistance for Unemployed Workers Act; and

''(2) to the employment security administration account (as established by section 901 of the Social Security Act) such sums as the Secretary of Labor estimates to be necessary for purposes of assisting States in meeting administrative costs by reason of the amendments referred to in paragraph (1).

There are appropriated from the general fund of the Treasury, without fiscal year limitation, the sums referred to in the preceding sentence and such sums shall not be required to be repaid.''.

SEC. 202. ADDITIONAL ELIGIBILITY REQUIREMENTS FOR EMERGENCY UNEMPLOYMENT COMPENSATION.

Section 4001 of the Supplemental Appropriations Act, 2008 (Public Law 110–252; 26 U.S.C. 3304 note) is amended by adding at the end the following:

''Additional Eligibility Requirements

''(g)(1) IN GENERAL.—A State shall require as a condition of eligibility for emergency unemployment compensation under this Act for any week—

''(A) in the case of any individual described in paragraph (2), that such individual—

''(i) have a secondary school diploma or its recognized equivalent; or

''(ii) be making satisfactory progress in a program that leads to a secondary school diploma or its recognized equivalent; and

''(B) in the case of any individual described in paragraph (3), that such individual participate in reemployment services or in similar services (or, if such services were ongoing as of when such individual most recently exhausted regular compensation before seeking emergency unemployment compensation, that such individual continue to participate in such services), unless the State agency charged with the administration of the State law determines that—

''(i) such individual has completed such services as of a date subsequent to the commencement of emergency unemployment compensation; or

''(ii) there is justifiable cause for such individual's failure to participate in such services.

''(2) INDIVIDUALS TO WHOM PARAGRAPH (1)(A) APPLIES.—The requirements of paragraph (1)(A) shall apply in the case of any individual who was under age 30 at the time of filing an initial claim for the regular compensation that such individual most recently exhausted before seeking emergency unemployment compensation.

''(3) INDIVIDUALS TO WHOM PARAGRAPH (1)(B) APPLIES.—The requirements of paragraph (1)(B) shall apply in the case of any individual who, as of the time of filing an initial claim for the regular compensation that such individual most recently exhausted before seeking emergency unemployment compensation, was identified under the State profiling system (described in section 303(j) of the Social Security Act) as being a claimant who—

''(A) was likely to exhaust regular compensation; and

''(B) would need job search assistance services to make a successful transition to new employment.

''(4) EFFECTIVE DATE.—This subsection shall apply in the case of any individual filing an initial application for emergency unemployment compensation after the end of the 3-month period beginning on the date of the enactment of this subsection.''.

SEC. 203. SPECIAL TRANSFERS.

(a) IN GENERAL.—Section 903 of the Social Security Act (42 U.S.C. 1103) is amended by adding at the end the following:

''Special Transfer in Fiscal Year 2009 for Benefits

''(f)(1) In addition to any other amounts, the Secretary of the Treasury shall transfer from the Federal unemployment account to the account of each State in the Unemployment Trust Fund, within 30 days after the date of the enactment of this subsection, the amount determined with respect to such State under paragraph (2).

''(2) The amount to be transferred under this subsection to a State account shall (as determined by the Secretary of Labor and certified by such Secretary to the Secretary of the Treasury) be equal to the amount obtained by multiplying $7,000,000,000 by the same ratio as would apply under subsection (a)(2)(B) for purposes of determining such State's share of any excess amount (as described in subsection (a)(1)) that would have been subject to transfer to State accounts, as of October 1, 2008, under the provisions of subsection (a).

''(3) Any amount transferred to the account of a State as a result of the enactment of this subsection may be used by the State agency of such State only in the payment of cash benefits to individuals with respect to their unemployment, exclusive of expenses of administration.

''Special Transfer in Fiscal Year 2009 for Administration

''(g)(1) In addition to any other amounts, the Secretary of the Treasury shall transfer from the employment security administration account to the account of each State in the Unemployment Trust Fund, within 30 days after the date of the enactment of this subsection, the amount determined with respect to such State under paragraph (2).

''(2) The amount to be transferred under this subsection to a State account shall (as determined by the Secretary of Labor and certified by such Secretary to the Secretary of the Treasury) be equal to the amount obtained by multiplying $500,000,000 by the same ratio as determined under subsection (f)(2) with respect to such State.

''(3) Any amount transferred to the account of a State as a result of the enactment of this subsection may be used by the State agency of such State only in the payment of expenses incurred by it for—

''(A) the improvement of unemployment benefit and unemployment tax operations,

including responding to increased demand for unemployment compensation; and

''(B) staff-assisted reemployment services for unemployment compensation claimants.''.

(b) REGULATIONS.—The Secretary of Labor may prescribe any regulations, operating instructions, or other guidance necessary to carry out the amendment made by subsection (a).

TITLE III—NO TAX INCREASES TO PAY FOR SPENDING

SEC. 301. NO TAX INCREASES TO PAY FOR SPENDING.

(a) FINDINGS.—The Congress finds that—

(1) according to the economic forecast released by the non-partisan Congressional Budget Office on January 7, 2009, unemployment in the United States is expected to be above the level estimated for calendar year 2008 until the year 2015, and

(2) raising taxes on families and employers during times of high unemployment delays economic recovery and the creation of new jobs.

(b) DECLARATION OF POLICY.—It is the policy of the United States that—

(1) outlays from the Treasury of the United States that occur as a result of any provision of this Act shall not be offset through the enactment of new legislation that results in increases in revenues to the Treasury of the United States, but, if such outlays are offset, such offsets shall be through the enactment of legislation that results in a reduction in other outlays, and

(2) the effective rate of tax imposed on individuals or businesses shall not be increased, whether by operation of a provision of existing law or the enactment of new legislation, during any year in which unemployment is projected to exceed the level of unemployment for calendar year 2008.

SA 198. Mr. INHOFE (for himself and Mr. THUNE) submitted an amendment intended to be proposed to amendment SA 98 proposed by Mr. INOUYE (for himself and Mr. BAUCUS) to the bill H.R. 1, making supplemental appropriations for job preservation and creation, infrastructure investment, energy efficiency and science, assistance to the unemployed, and State and local fiscal stabilization, for fiscal year ending September 30, 2009, and for other purposes; which was ordered to lie on the table; as follows:

On page 57, between lines 5 and 6, insert the following:

SEC. ____. None of the funds appropriated or otherwise made available to any department or agency of the United States Government by this Act or any other Act may be obligated or expended for any of the following purposes:

(1) To transfer any detainee of the United States housed at Naval Station, Guantanamo Bay, Cuba, to any facility in the United States or its territories.

(2) To construct, improve, modify, or otherwise enhance any facility in the United States or its territories for the purpose of housing any detainee described in paragraph (1).

(3) To house or otherwise incarcerate any detainee described in paragraph (1) in the United States or its territories.

SA 199. Mr. LINCOLN submitted an amendment intended to be proposed to amendment SA 98 proposed by Mr. INOUYE (for himself and Mr. BAUCUS) to the bill H.R. 1, making supplemental appropriations for job preservation and creation, infrastructure investment, energy efficiency and science, assistance to the unemployed, and State and local fiscal stabilization, for fiscal year ending September 30, 2009, and for other purposes; which was ordered to lie on the table; as follows:

On page 570, after line 8, insert the following:

SEC. —. EXTENSION OF REDUCTION IN RATE OF TAX ON QUALIFIED TIMBER GAIN OF CORPORATIONS.

(a) IN GENERAL.—Section 1201(b)(1) is amended by striking ''1 year after such date'' and inserting ''3 years after such date''.

(b) CONFORMING AMENDMENT.—Subparagraph (B) of section 1201(b)(3) is amended by striking ''1 year after such date'' and inserting ''3 years after such date''.

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

SEC. —. EXTENSION OF TIMBER REIT MODERNIZATION AND MODIFCATION OF PROHIBITED TRANSACTION RULES FOR TIMBER PROPERTY.

(a) IN GENERAL.—Paragraph (8) of section 856(c) is amended—

(1) by striking ''the taxpayer's first taxable year'' and inserting ''the taxpayer's third taxable year'', and

(2) by striking ''1 year after such date'' and inserting ''3 years after such date''.

(b) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after the date of the enactment of this Act.

SEC. —. EXTENSION OF QUALIFICATION OF MINERAL ROYALTY INCOME FOR TIMBER REITS.

(a) IN GENERAL.—Section 856(c)(2)(I) is amended by inserting '', second, or third'' after ''the first''.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to taxable years beginning after the date of the enactment of this Act.

SA 200. Mr. DORGAN submitted an amendment intended to be proposed to amendment SA 98 proposed by Mr. INOUYE (for himself and Mr. BAUCUS) to the bill H.R. 1, making supplemental appropriations for job preservation and creation, infrastructure investment, energy efficiency and science, assistance to the unemployed, and State and local fiscal stabilization, for fiscal year ending September 30, 2009, and for other purposes; which was ordered to lie on the table; as follows:

On page 570, between lines 8 and 9, insert the following:

SEC. _____. TAXATION OF INCOME OF CONTROLLED FOREIGN CORPORATIONS ATTRIBUTABLE TO IMPORTED PROPERTY.

(a) GENERAL RULE.—Subsection (a) of section 954 (defining foreign base company income) is amended by striking the period at the end of paragraph (5) and inserting '', and'', by redesignating paragraph (5) as paragraph (4), and by adding at the end the following new paragraph:

''(5) imported property income for the taxable year (determined under subsection (j) and reduced as provided in subsection (b)(5)).''.

(b) DEFINITION OF IMPORTED PROPERTY INCOME.—Section 954 is amended by adding at the end the following new subsection:

''(j) IMPORTED PROPERTY INCOME.—

''(1) IN GENERAL.—For purposes of subsection (a)(5), the term 'imported property income' means income (whether in the form of profits, commissions, fees, or otherwise) derived in connection with—

''(A) manufacturing, producing, growing, or extracting imported property;

''(B) the sale, exchange, or other disposition of imported property; or

''(C) the lease, rental, or licensing of imported property.

Such term shall not include any foreign oil and gas extraction income (within the meaning of section 907(c)) or any foreign oil related income (within the meaning of section 907(c)).

''(2) IMPORTED PROPERTY.—For purposes of this subsection—

''(A) IN GENERAL.—Except as otherwise provided in this paragraph, the term 'imported property' means property which is imported into the United States by the controlled foreign corporation or a related person.

''(B) IMPORTED PROPERTY INCLUDES CERTAIN PROPERTY IMPORTED BY UNRELATED PERSONS.—The term 'imported property' includes any property imported into the United States by an unrelated person if, when such property was sold to the unrelated person by the controlled foreign corporation (or a related person), it was reasonable to expect that—

''(i) such property would be imported into the United States; or

''(ii) such property would be used as a component in other property which would be imported into the United States.

''(C) EXCEPTION FOR PROPERTY SUBSEQUENTLY EXPORTED.—The term 'imported property' does not include any property which is imported into the United States and which—

''(i) before substantial use in the United States, is sold, leased, or rented by the controlled foreign corporation or a related person for direct use, consumption, or disposition outside the United States; or

''(ii) is used by the controlled foreign corporation or a related person as a component in other property which is so sold, leased, or rented.

''(D) EXCEPTION FOR CERTAIN AGRICULTURAL COMMODITIES.—The term 'imported property' does not include any agricultural commodity which is not grown in the United States in commercially marketable quantities.

''(3) DEFINITIONS AND SPECIAL RULES.—

''(A) IMPORT.—For purposes of this subsection, the term 'import' means entering, or withdrawal from warehouse, for consumption or use. Such term includes any grant of the right to use intangible property (as defined in section 936(h)(3)(B)) in the United States.

''(B) UNITED STATES.—For purposes of this subsection, the term 'United States' includes the Commonwealth of Puerto Rico, the Virgin Islands of the United States, Guam, American Samoa, and the Commonwealth of the Northern Mariana Islands.

''(C) UNRELATED PERSON.—For purposes of this subsection, the term 'unrelated person' means any person who is not a related person with respect to the controlled foreign corporation.

''(D) COORDINATION WITH FOREIGN BASE COMPANY SALES INCOME.—For purposes of this section, the term 'foreign base company sales income' shall not include any imported property income.''.

(c) SEPARATE APPLICATION OF LIMITATIONS ON FOREIGN TAX CREDIT FOR IMPORTED PROPERTY INCOME.—

(1) IN GENERAL.—Paragraph (1) of section 904(d) (relating to separate application of section with respect to certain categories of income) is amended by striking ''and'' at the end of subparagraph (A), by redesignating subparagraph (B) as subparagraph (C), and by inserting after subparagraph (A) the following new subparagraph:

''(B) imported property income, and''.

(2) IMPORTED PROPERTY INCOME DEFINED.—Paragraph (2) of section 904(d) is amended by redesignating subparagraphs (I), (J), and (K) as subparagraphs (J), (K), and (L), respectively, and by inserting after subparagraph (H) the following new subparagraph:

''(I) IMPORTED PROPERTY INCOME.—The term 'imported property income' means any income received or accrued by any person which is of a kind which would be imported property income (as defined in section 954(j)).''.

(3) CONFORMING AMENDMENT.—Clause (ii) of section 904(d)(2)(A) is amended by inserting ''or imported property income'' after ''passive category income''.

(d) TECHNICAL AMENDMENTS.—

(1) Clause (iii) of section 952(c)(1)(B) (relating to certain prior year deficits may be taken into account) is amended—

(A) by redesignating subclauses (II), (III), (IV), and (V) as subclauses (III), (IV), (V), and (VI), and

(B) by inserting after subclause (I) the following new subclause:

''(II) imported property income,''.

(2) The last sentence of paragraph (4) of section 954(b) (relating to exception for certain income subject to high foreign taxes) is amended by striking ''subsection (a)(5)'' and inserting ''subsection (a)(4)''.

(3) Paragraph (5) of section 954(b) (relating to deductions to be taken into account) is amended by striking ''and the foreign base company oil related income'' and inserting ''the foreign base company oil related income, and the imported property income''.

(e) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years of foreign corporations beginning after the date of the enactment of this Act, and to taxable years of United States shareholders within which or with which such taxable years of such foreign corporations end.

SA 201. Mrs. KLOBUCHAR (for herself, Mr. HATCH, Mr. BENNETT, and Mr. KOHL) submitted an amendment intended to be proposed to amendment SA 98 proposed by Mr. INOUYE (for himself and Mr. BAUCUS) to the bill H.R. 1, making supplemental appropriations for job preservation and creation, infrastructure investment, energy efficiency and science, assistance to the unemployed, and State and local fiscal stabilization, for fiscal year ending September 30, 2009, and for other purposes; which was ordered to lie on the table; as follows:

On page 359, line 22, insert ''In promulgating such regulations, the Secretary shall not require that data be de-identified or require valid authorization for use or disclosure for activities described in paragraph (1) of the definition of health care operations under such section 164.501.'' after ''disclosure.''.

On page 360, line 6, insert at the end the following: ''Nothing in this subsection may be construed to supersede any provision under subsection (e) or section 13406(a).''.

SA 202. Mr. SANDERS submitted an amendment intended to be proposed to amendment SA 98 proposed by Mr. INOUYE (for himself and Mr. BAUCUS) to the bill H.R. 1, making supplemental appropriations for job preservation and creation, infrastructure investment, energy efficiency and science, assistance to the unemployed, and State and local fiscal stabilization, for fiscal year ending September 30, 2009, and for other purposes; which was ordered to lie on the table; as follows:

On page 244, between lines 2 and 3, insert the following:

SEC. 12____. Amounts made available under this title for distribution by the Federal Highway Administration for surface transportation projects shall not be subject to section 133(c) of title 23, United States Code, or any other provision of law that restricts the use of those funds for projects relating to local or rural roads or bridges.

SA 203. Mr. SANDERS (for himself and Mr. LEAHY) submitted an amendment intended to be proposed to amendment SA 98 proposed by Mr. INOUYE (for himself and Mr. BAUCUS) to the bill H.R. 1, making supplemental appropriations for job preservation and creation, infrastructure investment, energy efficiency and science, assistance to the unemployed, and State and local fiscal stabilization, for fiscal year ending September 30, 2009, and for other purposes; which was ordered to lie on the table; as follows:

On page 228, line 19, strike ''$20,000,000'' and insert $1,000,000''.

SA 204. Ms. LANDRIEU (for herself, Mr. VITTER, and Mr. SPECTER) submitted an amendment intended to be proposed to amendment SA 98 proposed by Mr. INOUYE (for himself and Mr. BAUCUS) to the bill H.R. 1, making supplemental appropriations for job preservation and creation, infrastructure investment, energy efficiency and science, assistance to the unemployed, and State and local fiscal stabilization, for fiscal year ending September 30, 2009, and for other purposes; which was ordered to lie on the table; as follows:

On page 61, line 22, strike ''$2,000,000,000'' and insert ''$4,000,000,000''.

On page 63, line 21, strike ''$500,000,000'' and insert ''$1,000,000,000''.

On page 65, line 4, strike ''$1,900,000,000'' and insert ''$3,800,000,000''.

On page 65, line 23, insert ''*Provided further*, That in any case in which restoration or storm protection benefits are available through the beneficial use of dredged material produced by an operation and maintenance activity, that use, up to an additional 15 percent of least-cost disposal, may be required as part of the operation and maintenance activity and budget:'' after ''complete:''.

On page 67, line 15, strike ''$50,000,000'' and insert ''$250,000,000''.

SA 205. Ms. LANDRIEU (for herself and Mr. VITTER) submitted an amendment intended to be proposed to amendment SA 98 proposed by Mr. INOUYE (for himself and Mr. BAUCUS) to the bill H.R. 1, making supplemental appropriations for job preservation and creation, infrastructure investment, energy efficiency and science, assistance to the unemployed, and State and local fiscal stabilization, for fiscal year ending September 30, 2009, and for other purposes; which was ordered to lie on the table; as follows:

On page 40, line 16, strike ''$427,000,000'' and insert ''$627,000,000''.

On page 61, line 22, strike ''$2,000,000,000'' and insert ''$4,000,000,000''.

On page 62, line 3, insert ''*Provided further*, That not less than $1,000,000,000 of the funds provided shall be provided for large-scale aquatic ecosystem restoration:'' after ''assistance:''.

On page 63, line 21, strike ''$500,000,000'' and insert ''$1,000,000,000''.

On page 65, line 4, strike ''$1,900,000,000'' and insert ''$3,800,000,000''.

On page 65, line 23, insert ''*Provided further*, That in any case in which restoration or storm protection benefits are available through the beneficial use of dredged material produced by an operation and maintenance activity, that use, up to an additional 15 percent of least-cost disposal, shall be required as part of the operation and maintenance activity and budget:'' after ''complete:''.

On page 67, line 15, strike ''$50,000,000'' and insert ''$250,000,000''.

On page 114, line 24, strike ''$190,000,000'' and insert ''$215,000,000''.

On page 115, line 4, insert before the period at the end the following: '', of which not less than $50,000,000 shall be used for habitat restoration projects (including grant programs for wetlands restoration)''.

On page 120, between lines 10 and 11, insert the following:

ENVIRONMENTAL PROGRAMS AND MANAGEMENT

For an additional amount for ''Environmental Programs and Management,'' $1,000,000,000, for existing large-scale aquatic ecosystem programs and related activities: *Provided*, That funds provided under this heading shall be used only for programs, projects, or activities that, as of the date of enactment of this Act, receive funds provided in Acts making appropriations available for the Department of the Interior, the Environmental Protection Agency, and related agencies: *Provided further*, That the Administrator of the Environmental Protection Agency may waive cost-sharing requirements for the use of funds made available under this heading.

SA 206. Ms. LANDRIEU (for herself and Mr. VITTER) submitted an amendment intended to be proposed to amendment SA 98 proposed by Mr. INOUYE (for himself and Mr. BAUCUS) to the bill H.R. 1, making supplemental appropriations for job preservation and creation, infrastructure investment, energy efficiency and science, assistance to the unemployed, and State and local fiscal stabilization, for fiscal year ending September 30, 2009, and for other purposes; which was ordered to lie on the table; as follows:

On page 61, line 22, strike ''$2,000,000,000'' and insert ''$4,000,000,000''.

On page 62, line 3, insert ''*Provided further*, That not less than $1,000,000,000 of the funds provided shall be provided for large-scale aquatic ecosystem restoration:'' after ''assistance:''.

On page 63, line 21, strike ''$500,000,000'' and insert ''$1,000,000,000''.

On page 65, line 4, strike ''$1,900,000,000'' and insert ''$3,800,000,000''.

On page 65, line 23, insert ''*Provided further*, That in any case in which restoration or storm protection benefits are available through the beneficial use of dredged material produced by an operation and maintenance activity, that use, up to an additional 15 percent of least-cost disposal, shall be required as part of the operation and maintenance activity and budget:'' after ''complete:''.

On page 67, line 15, strike ''$50,000,000'' and insert ''$250,000,000''.

NOTICES OF HEARINGS

COMMITTEE ON ENERGY AND NATURAL RESOURCES

Mr. BINGAMAN. Mr. President, I would like to announce for the information of the Senate and the public that a hearing has been scheduled before the Senate Committee on Energy and Natural Resources. The hearing will be held on Tuesday, February 10, 2009, at 10:00 a.m., in room SD–366 of the Dirksen Senate Office Building.

The purpose of the hearing is to receive testimony on a majority staff draft for a Renewable Electricity Standard proposal.

Because of the limited time available for the hearing, witnesses may testify by invitation only. However, those wishing to submit written testimony for the hearing record may do so by sending it to the Committee on Energy and Natural Resources, United States Senate, Washington, D.C. 20510–6150, or by e-mail to Gina__Weinstock@energy.senate.gov.

For further information, please contact Leon Lowery at (202) 224–2209 or Gina Weinstock at (202) 224–5684.

COMMITTEE ON ENERGY AND NATURAL RESOURCES

Mr. BINGAMAN. Mr. President, I would like to announce for the information of the Senate and the public that a hearing has been scheduled before Committee on Energy and Natural Resources. The hearing will be held on Thursday, February 12, 2009, at 9:30 a.m., in room SD–366 of the Dirksen Senate Office Building.

The purpose of the hearing is to receive testimony on the current state of the Department of Energy Loan Guarantee Program, authorized under Title 17 of the Energy Policy Act of 2005, and how the delivery of services to support the deployment of clean energy technologies might be improved.

Because of the limited time available for the hearing, witnesses may testify by invitation only. However, those wishing to submit written testimony for the hearing record should send it to the Committee on Energy and Natural Resources, United States Senate, Washington, DC 20510–6150, or by e-mail to rachelpasternack@energy.senate.gov.

For further information, please contact Mike Carr at (202) 224–8164 or Rachel Pasternack at (202) 224–0883.

PRIVILEGES OF THE FLOOR

Mr. GRASSLEY. Mr. President, I ask unanimous consent that Lacee Oliver of my Finance Committee staff be granted the privileges of the floor during the first session of the 111th Congress.

The PRESIDING OFFICER. Without objection, it is so ordered.

Mr. BINGAMAN. Mr. President, I ask unanimous consent that Vishal Patel and Samantha Harvell, two fellows in my office, be granted the privilege of the floor during the pendency of H.R. 1.

The PRESIDING OFFICER. Without objection, it is so ordered.

AUTHORIZING USE OF THE ROTUNDA

Mr. DURBIN. Mr. President, I ask unanimous consent that the Senate proceed to the immediate consideration of H. Con. Res. 27 at the desk, just received from the House.

The PRESIDING OFFICER. The clerk will report the concurrent resolution by title.

The legislative clerk read as follows:

A concurrent resolution (H. Con. Res. 27) authorizing the use of the rotunda of the Capitol for the ceremony in honor of the bicentennial of the birth of President Abraham Lincoln.

There being no objection, the Senate proceeded to consider the concurrent resolution.

Mr. DURBIN. Mr. President, I ask unanimous consent that the concurrent resolution be agreed to and the motion to reconsider be laid upon the table, without intervening action or debate.

The PRESIDING OFFICER. Without objection, it is so ordered.

The concurrent resolution (H. Con. Res. 27) was agreed to.

Mr. DURBIN. Mr. President, this resolution, incidentally, authorizes the use of the Capitol Rotunda on February 12, 2009, on the 200th birthday of Abraham Lincoln. We originally thought a smaller venue would be adequate, but interest in this event has grown. I hope people across America realize that as we celebrate here, there will be celebrations in Springfield, IL, and many other venues.

APPOINTMENTS

The PRESIDING OFFICER. The Chair, on behalf of the President pro tempore, pursuant to Public Law 96–388, as amended by Public Law 97–84, appoints the following Senator to the United States Holocaust Memorial Council for the 111th Congress: the Senator from Utah (Mr. HATCH).

The Chair, on behalf of the President pro tempore, pursuant to Public Law 94–118, Section 4 (a) (3), appoints the Senator from Alaska (Ms. MURKOWSKI) to the Japan-United States Friendship Commission.

The Chair, on behalf of the Vice President, pursuant to the provisions of 20 U.S.C., sections 42 and 43, appoints the Senator from Mississippi (Mr. COCHRAN) as a member of the Board of Regents of the Smithsonian Institution.

The Chair, on behalf of the Vice President, pursuant to Public Law 94–304, as amended by Public Law 99–7, appoints the following Senators as members of the Commission on Security and Cooperation in Europe (Helsinki) during the 111th Congress: the Honorable CHRIS DODD of Connecticut; the Honorable SHELDON WHITEHOUSE of Rhode Island; the Honorable TOM UDALL of New Mexico; and the Honorable JEANNE SHAHEEN of New Hampshire.

The Chair, on behalf of the Vice President, pursuant to Public Law 94–304, as amended by Public Law 99–7, appoints the following Senators as members of the Commission on Security and Cooperation in Europe (Helsinki) during the 111th Congress: the Honorable SAXBY CHAMBLISS of Georgia and the Honorable SAM BROWNBACK of Kansas.

The Chair, on behalf of the Vice President, pursuant to 22 U.S.C. 276d–276g, as amended, appoints the following Senator as Chairman of the Senate Delegation to the Canada-U.S. Interparliamentary Group conference during the 111th Congress: the Honorable AMY KLOBUCHAR of Minnesota.

ORDERS FOR WEDNESDAY, FEBRUARY 4, 2009

Mr. DURBIN. Mr. President, I ask unanimous consent that when the Senate completes its business today, it stand in adjournment until 10:30 a.m. tomorrow, Wednesday, February 4; that following the prayer and pledge, the Journal of proceedings be approved to date, the morning hour be deemed expired, the time for the two leaders be reserved for their use later in the day, and the Senate resume consideration of H.R. 1, the Economic Recovery and Reinvestment Act.

The PRESIDING OFFICER. Without objection, it is so ordered.

PROGRAM

Mr. DURBIN. Mr. President, tomorrow the Senate will resume consideration of the economic recovery legislation. Additional amendments are going to be offered and debated during tomorrow's session. Rollcall votes are expected to occur in the late afternoon hours. Senators will be notified when the votes are scheduled.

ADJOURNMENT UNTIL 10:30 A.M. TOMORROW

Mr. DURBIN. Mr. President, if there is no further business to come before the Senate, I ask unanimous consent that the Senate stand adjourned under the previous order.

There being no objection, the Senate, at 9:45 p.m., adjourned until Wednesday, February 4, 2009, at 10:30 a.m.