

PROVIDING FOR CONSIDERATION OF THE BILL (H.R. 6169) TO PROVIDE FOR EXPEDITED CONSIDERATION OF A BILL PROVIDING FOR COMPREHENSIVE TAX REFORM; PROVIDING FOR CONSIDERATION OF THE BILL (H.R. 8) TO EXTEND CERTAIN TAX RELIEF PROVISIONS ENACTED IN 2001 AND 2003, AND FOR OTHER PURPOSES; PROVIDING FOR PROCEEDINGS DURING THE PERIOD FROM AUGUST 3, 2012, THROUGH SEPTEMBER 7, 2012; PROVIDING FOR CONSIDERATION OF MOTIONS TO SUSPEND THE RULES; AND WAIVING A REQUIREMENT OF CLAUSE 6(a) OF RULE XIII WITH RESPECT TO CONSIDERATION OF CERTAIN RESOLUTIONS REPORTED FROM THE COMMITTEE ON RULES

JULY 31, 2012.—Referred to the House Calendar and ordered to be printed.

Mr. SCOTT of South Carolina, from the Committee on Rules, submitted the following

R E P O R T

[To accompany H. Res. 747]

The Committee on Rules, having had under consideration House Resolution 747, by a record vote of 8 to 3, report the same to the House with the recommendation that the resolution be adopted.

SUMMARY OF PROVISIONS OF THE RESOLUTION

The resolution provides for consideration of H.R. 6169, the Pathway to Job Creation through a Simpler, Fairer Tax Code Act of 2012, under a structured rule. The resolution provides one hour of debate on the bill equally divided and controlled by the chair and ranking minority member of the Committee on Rules and two hours of debate on the subject of reforming the Internal Revenue Code of 1986 equally divided and controlled by the chair and ranking minority member of the Committee on Ways and Means. The resolution waives all points of order against consideration of the bill and provides that it shall be considered as read. The resolution waives all points of order against provisions in the bill. The resolution makes in order the amendment in the nature of a substitute to H.R. 6169 printed in Part A of this report if offered by Representative Slaughter of New York or her designee. The amendment shall be considered as read, shall be debatable for 20 minutes equally divided and controlled by the proponent and an opponent, shall not be subject to amendment, and shall not be subject to a demand for division of the question. The resolution waives all

points of order against the amendment printed in part A of this report. The resolution provides one motion to recommit with or without instructions.

The resolution provides for consideration of H.R. 8, the Job Protection and Recession Prevention Act of 2012, under a structured rule. The resolution provides one hour of debate equally divided and controlled by the chair and ranking minority member of the Committee on Ways and Means. The resolution waives all points of order against consideration of the bill and provides that it shall be considered as read. The resolution waives all points of order against provisions in the bill. The resolution makes in order the amendment in the nature of a substitute to H.R. 8 printed in Part B of this report if offered by Representative Levin of Michigan or his designee. The amendment shall be considered as read, shall be debatable for 20 minutes equally divided and controlled by the proponent and an opponent, shall not be subject to amendment, and shall not be subject to a demand for division of the question. The resolution waives all points of order against the amendment printed in Part B of this report. The resolution provides one motion to recommit with or without instructions.

Section 3 of the resolution provides that on any legislative day during the period from August 3, 2012, through September 7, 2012: (a) the Journal of the proceedings of the previous day shall be considered as approved; (b) the Chair may adjourn the House to meet at a date and time, within the limits of clause 4, section 5, article I of the Constitution; and (c) bills and resolutions introduced shall be numbered, listed in the Congressional Record, and when printed shall bear the date of introduction, but may be referred at a later time.

Section 4 of the resolution provides that the Speaker may appoint Members to perform the duties of the Chair for the duration of the period addressed by section 3 as though under clause 8(a) of rule I.

Section 5 of the resolution provides that each day during the period addressed by section 3 shall not constitute a calendar day for purposes of section 7 of the War Powers Resolution (50 U.S.C. 1546).

Section 6 of the resolution provides that each day during the period addressed by section 3 shall not constitute a legislative day for purposes of clause 7 of rule XIII (resolutions of inquiry).

Section 7 of the resolution provides that for each day during the period addressed by section 3 shall not constitute a calendar or legislative day for purposes of clause 7(c)(1) of rule XXII (motions to instruct conferees).

Section 8 of the resolution authorizes the Speaker to entertain motions to suspend the rules on the legislative day of August 2, 2012.

Finally, section 9 of the resolution waives the requirement of clause 6(a) of rule XIII (requiring a two-thirds vote to consider a report from the Committee on Rules on the same day it is presented to the House) with respect to any resolution reported through the legislative day of August 2, 2012.

EXPLANATION OF WAIVERS

Although the resolution waives all points of order against consideration of H.R. 6169, the Committee is not aware of any points of order. The waiver is prophylactic in nature.

Although the resolution waives all points of order against provisions in H.R. 6169, the Committee is not aware of any points of order. The waiver is prophylactic in nature.

Although the resolution waives all points of order against the amendment in the nature of a substitute to H.R. 6169, printed in part A of this report, the Committee is not aware of any points of order. The waiver is prophylactic in nature.

Although the resolution waives all points of order against consideration of H.R. 8, the Committee is not aware of any points of order. The waiver is prophylactic in nature.

Although the resolution waives all points of order against provisions in H.R. 8, the Committee is not aware of any points of order. The waiver is prophylactic in nature.

The waiver of all points of order against the amendment in the nature of a substitute to H.R. 8, printed in part B of this report, could include a waiver of Section 311 of the Congressional Budget Act, which prohibits consideration of legislation that would cause revenues to be less than the level of total revenues for the first fiscal year or for the total of that first fiscal year and the ensuing fiscal years for which allocations are provided, and clause 10 of rule XXI, prohibiting the consideration of a bill if it has the net effect of increasing mandatory spending over the first five- or ten-year period. Section 503(b) of the House passed budget resolution (H. Con. Res. 112) contemplates House consideration of specific legislation which would be subject to an adjustment of allocation by the Chairman of Committee on the Budget. While the Rules Committee has been informed by the Budget Committee that the underlying measure meets those requirements and would therefore qualify for an adjustment under Section 503, the Budget Committee has indicated that substitute printed in part B of this report may not qualify due to the inclusion of tax credits not contemplated under Section 503. Should the substitute not qualify under section 503, the amendment would be in violation of Section 311 of the Budget Act and clause 10 of rule XXI, and the waivers would be applicable.

COMMITTEE VOTES

The results of each record vote on an amendment or motion to report, together with the names of those voting for and against, are printed below:

Rules Committee record vote No. 345

Motion by Mr. McGovern to amend the rule for H.R. 8 to make in order and provide the appropriate waivers for amendment #3, offered by Rep. Blumenauer (OR), which would restore estate tax relief in 2013, providing taxable estates an exemption rate of \$3.5 million, a maximum tax rate of 45%, and provide unification of the estate and gift taxes and portability of estate tax relief. Defeated: 3-8.

Majority Members	Vote	Minority Members	Vote
Mr. Sessions	Nay	Ms. Slaughter	Yea
Ms. Foxx	Nay	Mr. McGovern	Yea
Mr. Bishop of Utah	Nay	Mr. Hastings of Florida	Yea
Mr. Woodall	Nay		
Mr. Nugent	Nay		
Mr. Scott of South Carolina	Nay		
Mr. Webster	Nay		
Mr. Dreier, Chairman	Nay		

Rules Committee record vote No. 346

Motion by Mr. Sessions to report the rule. Adopted: 8–3.

Majority Members	Vote	Minority Members	Vote
Mr. Sessions	Yea	Ms. Slaughter	Nay
Ms. Foxx	Yea	Mr. McGovern	Nay
Mr. Bishop of Utah	Yea	Mr. Hastings of Florida	Nay
Mr. Woodall	Yea		
Mr. Nugent	Yea		
Mr. Scott of South Carolina	Yea		
Mr. Webster	Yea		
Mr. Dreier, Chairman	Yea		

SUMMARY OF THE AMENDMENT TO H.R. 6169 IN PART A MADE IN ORDER

Slaughter (NY): SUBSTITUTE AMENDMENT. Would lay out Democratic principles for tax reform that call for increased revenues to bring down our national debt and invest in economic growth; a progressive tax rate structure; protecting the vulnerable; repeal of the AMT; discouraging tax haven abuse; elimination of tax breaks that ship jobs and profits overseas; promotion of domestic manufacturing; and preserving incentives for education, retirement, healthcare, home ownership, and small business. (20 minutes)

SUMMARY OF THE AMENDMENT TO H.R. 8 IN PART B MADE IN ORDER

Levin, Sander (MI): SUBSTITUTE AMENDMENT. Would extend for one year certain expired or expiring tax provisions that apply to middle-income taxpayers with income below \$250,000 for married couples filing jointly, and below \$200,000 for single filers, including, but not limited to, marginal rate reductions, capital gains and dividend rate preferences, alternative minimum tax relief, marriage penalty relief, and expanded tax relief for working families with children and college students. (20 minutes)

PART A—TEXT OF AMENDMENT MADE IN ORDER

Strike all after the enacting clause and insert the following:

SECTION 1. FINDINGS REGARDING COMPREHENSIVE TAX REFORM.

Congress finds that—

- (1) legislation to reform the Internal Revenue Code of 1986 is both necessary and desirable, and
- (2) the House of Representatives and the Senate should move quickly under regular order to proceed with a bill which—

(A) identifies revenue sources that in conjunction with targeted spending reductions will provide the long-term

means to reduce the national debt significantly and make investments in national priorities such as infrastructure, education, research, and defense that are critical to future American competitiveness and job growth,

(B) adopts a rate structure that distributes the tax burden in a more progressive manner,

(C) discourages tax avoidance, including tax avoidance accomplished using entities or accounts in tax haven jurisdictions,

(D) preserves and improves those provisions of the Internal Revenue Code of 1986 that support middle class home ownership, education, retirement savings, and healthcare,

(E) repeals the alternative minimum tax (commonly known as the AMT),

(F) retains and improves refundable tax credits that encourage work and education while lifting millions of Americans out of poverty,

(G) eliminates tax breaks for businesses that move jobs and profits overseas in combination with a reduction in tax rates for American manufacturers, which are vital to innovation and job growth, and

(H) preserves and improves incentives for small business investment and growth.

PART B—TEXT OF AMENDMENT MADE IN ORDER

Strike all after the enacting clause and insert the following:

SECTION 1. SHORT TITLE; ETC.

(a) **SHORT TITLE.**—This Act may be cited as the “Middle Class Tax Cut Act”.

(b) **AMENDMENT OF 1986 CODE.**—Except as otherwise expressly provided, whenever in this Act 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.

(c) **TABLE OF CONTENTS.**—The table of contents of this Act is as follows:

Sec. 1. Short title; etc.

TITLE I—TEMPORARY EXTENSION OF TAX RELIEF

Sec. 101. Temporary extension of 2001 tax relief.

Sec. 102. Temporary extension of 2003 tax relief.

Sec. 103. Temporary extension of 2010 tax relief.

Sec. 104. Temporary extension of election to expense certain depreciable business assets.

TITLE II—ALTERNATIVE MINIMUM TAX RELIEF

Sec. 201. Temporary extension of increased alternative minimum tax exemption amount.

Sec. 202. Temporary extension of alternative minimum tax relief for nonrefundable personal credits.

TITLE III—TREATMENT FOR PAYGO PURPOSES

Sec. 301. Treatment for PAYGO purposes.

TITLE I—TEMPORARY EXTENSION OF TAX RELIEF

SEC. 101. TEMPORARY EXTENSION OF 2001 TAX RELIEF.

(a) TEMPORARY EXTENSION.—

(1) IN GENERAL.—Section 901(a)(1) of the Economic Growth and Tax Relief Reconciliation Act of 2001 is amended by striking “December 31, 2012” and inserting “December 31, 2013”.

(2) EFFECTIVE DATE.—The amendment made by this subsection shall take effect as if included in the enactment of the Economic Growth and Tax Relief Reconciliation Act of 2001.

(b) APPLICATION TO CERTAIN HIGH-INCOME TAXPAYERS.—

(1) INCOME TAX RATES.—

(A) TREATMENT OF 25- AND 28-PERCENT RATE BRACKETS.—

Paragraph (2) of section 1(i) is amended to read as follows:
“(2) 25- AND 28-PERCENT RATE BRACKETS.—The tables under subsections (a), (b), (c), (d), and (e) shall be applied—

“(A) by substituting ‘25%’ for ‘28%’ each place it appears (before the application of subparagraph (B)), and

“(B) by substituting ‘28%’ for ‘31%’ each place it appears.”

(B) 33-PERCENT RATE BRACKET.—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) 33-PERCENT RATE BRACKET.—

“(A) IN GENERAL.—In the case of taxable years beginning after December 31, 2012—

“(i) the rate of tax under subsections (a), (b), (c), and (d) on a taxpayer’s taxable income in the fourth rate bracket shall be 33 percent to the extent such income does not exceed an amount equal to the excess of—

“(I) the applicable amount, over

“(II) the dollar amount at which such bracket begins, and

“(ii) the 36 percent rate of tax under such subsections shall apply only to the taxpayer’s taxable income in such bracket in excess of the amount to which clause (i) applies.

“(B) APPLICABLE AMOUNT.—For purposes of this paragraph, the term ‘applicable amount’ means the excess of—

“(i) the applicable threshold, over

“(ii) the sum of the following amounts in effect for the taxable year:

“(I) the basic standard deduction (within the meaning of section 63(c)(2)), and

“(II) the exemption amount (within the meaning of section 151(d)(1) (or, in the case of subsection (a), 2 such exemption amounts).

“(C) APPLICABLE THRESHOLD.—For purposes of this paragraph, the term ‘applicable threshold’ means—

“(i) \$250,000 in the case of subsection (a),

“(ii) \$225,000 in the case of subsection (b),

“(iii) \$200,000 in the case of subsections (c), and

“(iv) ½ the amount applicable under clause (i) (after adjustment, if any, under subparagraph (E)) in the case of subsection (d).

“(D) FOURTH RATE BRACKET.—For purposes of this paragraph, the term ‘fourth rate bracket’ means the bracket which would (determined without regard to this paragraph) be the 36-percent rate bracket.

“(E) INFLATION ADJUSTMENT.—For purposes of this paragraph, with respect to taxable years beginning in calendar years after 2012, each of the dollar amounts under clauses (i), (ii), and (iii) of subparagraph (C) shall be adjusted in the same manner as under paragraph (1)(C), except that subsection (f)(3)(B) shall be applied by substituting ‘2008’ for ‘1992’.”.

(2) PHASEOUT OF PERSONAL EXEMPTIONS AND ITEMIZED DEDUCTIONS.—

(A) OVERALL LIMITATION ON ITEMIZED DEDUCTIONS.—Section 68 is amended—

(i) by striking “the applicable amount” the first place it appears in subsection (a) and inserting “the applicable threshold in effect under section 1(i)(3)”,

(ii) by striking “the applicable amount” in subsection (a)(1) and inserting “such applicable threshold”,

(iii) by striking subsection (b) and redesignating subsections (c), (d), and (e) as subsections (b), (c), and (d), respectively, and

(iv) by striking subsections (f) and (g).

(B) PHASEOUT OF DEDUCTIONS FOR PERSONAL EXEMPTIONS.—

(i) IN GENERAL.—Paragraph (3) of section 151(d) is amended—

(I) by striking “the threshold amount” in subparagraphs (A) and (B) and inserting “the applicable threshold in effect under section 1(i)(3)”,

(II) by striking subparagraph (C) and redesignating subparagraph (D) as subparagraph (C), and

(III) by striking subparagraphs (E) and (F).

(ii) CONFORMING AMENDMENTS.—Paragraph (4) of section 151(d) is amended—

(I) by striking subparagraph (B),

(II) by redesignating clauses (i) and (ii) of subparagraph (A) as subparagraphs (A) and (B), respectively, and by indenting such subparagraphs (as so redesignated) accordingly, and

(III) by striking all that precedes “in a calendar year after 1989,” and inserting the following:

“(4) INFLATION ADJUSTMENT.—In the case of any taxable year beginning”.

(c) EFFECTIVE DATE.—Except as otherwise provided, the amendments made by this section shall apply to taxable years beginning after December 31, 2012.

(d) APPLICATION OF EGTRRA SUNSET.—Each amendment made by subsection (b) shall be subject to title IX of the Economic Growth and Tax Relief Reconciliation Act of 2001 to the same ex-

tent and in the same manner as if such amendment was included in title I of such Act.

SEC. 102. TEMPORARY EXTENSION OF 2003 TAX RELIEF.

(a) EXTENSION.—

(1) IN GENERAL.—Section 303 of the Jobs and Growth Tax Relief Reconciliation Act of 2003 is amended by striking “December 31, 2012” and inserting “December 31, 2013”.

(2) EFFECTIVE DATE.—The amendment made by this subsection shall take effect as if included in the enactment of the Jobs and Growth Tax Relief Reconciliation Act of 2003.

(b) 20-PERCENT CAPITAL GAINS RATE FOR CERTAIN HIGH INCOME INDIVIDUALS.—

(1) IN GENERAL.—Paragraph (1) of section 1(h) is amended by striking subparagraph (C), by redesignating subparagraphs (D) and (E) as subparagraphs (E) and (F) and by inserting after subparagraph (B) the following new subparagraphs:

“(C) 15 percent of the lesser of—

“(i) so much of the adjusted net capital gain (or, if less, taxable income) as exceeds the amount on which a tax is determined under subparagraph (B), or

“(ii) the excess (if any) of—

“(I) the amount of taxable income which would (without regard to this paragraph) be taxed at a rate below 36 percent, over

“(II) the sum of the amounts on which a tax is determined under subparagraphs (A) and (B),

“(D) 20 percent of the adjusted net capital gain (or, if less, taxable income) in excess of the sum of the amounts on which tax is determined under subparagraphs (B) and (C).”.

(2) MINIMUM TAX.—Section 55 is amended by adding at the end the following new subsection:

“(f) 20-PERCENT CAPITAL GAINS RATE FOR CERTAIN HIGH INCOME INDIVIDUALS.—

“(1) IN GENERAL.—In the case of any individual, if the taxpayer’s taxable income for the taxable year exceeds the applicable amount determined under section 1(i) with respect to such taxpayer for such taxable year, the amount determined under paragraph (2) shall be substituted for the amount determined under subsection (b)(3)(C) for purposes of determining the taxpayer’s tentative minimum tax for such taxable year.

“(2) DETERMINATION OF 20-PERCENT CAPITAL GAINS RATE.—The amount determined under this paragraph is the sum of—

“(A) 15 percent of the lesser of—

“(i) so much of the adjusted net capital gain (or, if less, taxable excess) as exceeds the amount on which tax is determined under subsection (b)(3)(B), or

“(ii) the excess described in section 1(h)(1)(C)(ii), plus

“(B) 20 percent of the adjusted net capital gain (or, if less, taxable excess) in excess of the sum of the amounts on which tax is determined under subparagraph (A) and subsection (b)(3)(B).”.

(c) CONFORMING AMENDMENTS.—

(1) The following provisions are each amended by striking “15 percent” and inserting “20 percent”:

- (A) Section 531.
- (B) Section 541.
- (C) Section 1445(e)(1).
- (D) The second sentence of section 7518(g)(6)(A).
- (E) Section 53511(f)(2) of title 46, United States Code.

(2) Section 1445(e)(6) is amended by striking “15 percent (20 percent in the case of taxable years beginning after December 31, 2010)” and inserting “20 percent”.

(d) EFFECTIVE DATES.—

(1) IN GENERAL.—Except as otherwise provided, the amendments made by subsections (b) and (c) shall apply to taxable years beginning after December 31, 2012.

(2) WITHHOLDING.—The amendments made by paragraphs (1)(C) and (2) of subsection (c) shall apply to amounts paid on or after January 1, 2013.

(e) APPLICATION OF JGTRRA SUNSET.—Each amendment made by subsections (b) and (c) shall be subject to section 303 of the Jobs and Growth Tax Relief Reconciliation Act of 2003 to the same extent and in the same manner as if such amendment was included in title III of such Act.

SEC. 103. TEMPORARY EXTENSION OF 2010 TAX RELIEF.

(a) AMERICAN OPPORTUNITY TAX CREDIT.—

(1) IN GENERAL.—Section 25A(i) is amended by striking “or 2012” and inserting “2012, or 2013”.

(2) TREATMENT OF POSSESSIONS.—Section 1004(c)(1) of division B of the American Recovery and Reinvestment Tax Act of 2009 is amended by striking “and 2012” each place it appears and inserting “2012, and 2013”.

(b) CHILD TAX CREDIT.—Section 24(d)(4) is amended—

(1) by striking “AND 2012” in the heading and inserting “2012, AND 2013”, and

(2) by striking “or 2012” and inserting “2012, or 2013”.

(c) EARNED INCOME TAX CREDIT.—Section 32(b)(3) is amended—

(1) by striking “AND 2012” in the heading and inserting “2012, AND 2013”, and

(2) by striking “or 2012” and inserting “2012, or 2013”.

(d) TEMPORARY EXTENSION OF RULE DISREGARDING REFUNDS IN THE ADMINISTRATION OF FEDERAL PROGRAMS AND FEDERALLY ASSISTED PROGRAMS.—Subsection (b) of section 6409 is amended by striking “December 31, 2012” and inserting “December 31, 2013”.

(e) EFFECTIVE DATES.—

(1) IN GENERAL.—Except as provided in paragraph (2), the amendments made by this section shall apply to taxable years beginning after December 31, 2012.

(2) RULE DISREGARDING REFUNDS IN THE ADMINISTRATION OF CERTAIN PROGRAMS.—The amendment made by subsection (d) shall apply to amounts received after December 31, 2012.

SEC. 104. TEMPORARY EXTENSION OF ELECTION TO EXPENSE CERTAIN DEPRECIABLE BUSINESS ASSETS.

(a) IN GENERAL.—

(1) DOLLAR LIMITATION.—Section 179(b)(1) is amended—

(A) by striking “and” at the end of subparagraph (C),

- (B) by redesignating subparagraph (D) as subparagraph (E),
- (C) by inserting after subparagraph (C) the following new subparagraph:
- “(D) \$250,000 in the case of taxable years beginning in 2013, and”, and
- (D) in subparagraph (E), as so redesignated, by striking “2012” and inserting “2013”.
- (2) REDUCTION IN LIMITATION.—Section 179(b)(2) is amended—
- (A) by striking “and” at the end of subparagraph (C),
- (B) by redesignating subparagraph (D) as subparagraph (E),
- (C) by inserting after subparagraph (C) the following new subparagraph:
- “(D) \$800,000 in the case of taxable years beginning in 2013, and”, and
- (D) in subparagraph (E), as so redesignated, by striking “2012” and inserting “2013”.
- (b) COMPUTER SOFTWARE.—Section 179(d)(1)(A)(ii) is amended by striking “2013” and inserting “2014”.
- (c) ELECTION.—Section 179(c)(2) is amended by striking “2013” and inserting “2014”.
- (d) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2012.

TITLE II—ALTERNATIVE MINIMUM TAX RELIEF

SEC. 201. TEMPORARY EXTENSION OF INCREASED ALTERNATIVE MINIMUM TAX EXEMPTION AMOUNT.

- (a) IN GENERAL.—Paragraph (1) of section 55(d) is amended—
- (1) by striking “\$72,450” and all that follows through “2011” in subparagraph (A) and inserting “\$78,750 in the case of taxable years beginning in 2012”, and
- (2) by striking “\$47,450” and all that follows through “2011” in subparagraph (B) and inserting “\$50,600 in the case of taxable years beginning in 2012”.
- (b) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2011.

SEC. 202. TEMPORARY EXTENSION OF ALTERNATIVE MINIMUM TAX RELIEF FOR NONREFUNDABLE PERSONAL CREDITS.

- (a) IN GENERAL.—Paragraph (2) of section 26(a) is amended—
- (1) by striking “or 2011” and inserting “2011, or 2012”, and
- (2) by striking “2011” in the heading thereof and inserting “2012”.
- (b) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2011.

**TITLE III—TREATMENT FOR PAYGO
PURPOSES**

SEC. 301. TREATMENT FOR PAYGO PURPOSES.

The budgetary effects of this Act shall not be entered on either PAYGO scorecard maintained pursuant to section 4(d) of the Statutory Pay-As-You-Go Act of 2010.

