

PROVIDING FOR CONSIDERATION OF THE SENATE AMENDMENT TO THE BILL (H.R. 88) TO MODIFY THE BOUNDARY OF THE SHILOH NATIONAL MILITARY PARK LOCATED IN TENNESSEE AND MISSISSIPPI, TO ESTABLISH PARKER'S CROSSROADS BATTLEFIELD AS AN AFFILIATED AREA OF THE NATIONAL PARK SYSTEM, AND FOR OTHER PURPOSES

NOVEMBER 28, 2018.—Referred to the House Calendar and ordered to be printed

Mr. SESSIONS, from the Committee on Rules,
submitted the following

R E P O R T

[To accompany H. Res. 1160]

The Committee on Rules, having had under consideration House Resolution 1160, by a record vote of 6 to 1, report the same to the House with the recommendation that the resolution be adopted.

SUMMARY OF PROVISIONS OF THE RESOLUTION

The resolution provides for the consideration of the Senate amendment to H.R. 88, the Shiloh National Military Park Boundary Adjustment and Parker's Crossroads Battlefield Designation Act. The resolution makes in order a motion offered by the chair of the Committee on Ways and Means or his designee that the House concur in the Senate amendment to H.R. 88 with an amendment consisting of the text of Rules Committee Print 115–85 modified by the amendment printed in this report. The resolution waives all points of order against consideration of the motion. The resolution provides that the Senate amendment and the motion shall be considered as read. The resolution provides one hour of debate on the motion equally divided and controlled by the chair and ranking minority member of the Committee on Ways and Means.

EXPLANATION OF WAIVERS

The waiver of all points of order against consideration of the motion includes a waiver of the following:

- Clause 7 of rule XVI, which requires that no motion or proposition on a subject different from that under consideration shall be admitted under color of amendment;
- Clause 10 of rule XXI, which prohibits the consideration of a bill if it has the net effect of increasing mandatory spending over the five-year or ten-year period;

- Section 302(f) of the Congressional Budget Act, which prohibits consideration of legislation providing new budget authority in excess of a 302(a) allocation of such authority; and
- 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.

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. 283

Motion by Mr. Collins to report the rule. Adopted: 6–1

Majority Members	Vote	Minority Members	Vote
Mr. Cole		Mr. McGovern	Nay
Mr. Woodall		Mr. Hastings of Florida	
Mr. Burgess	Yea	Mr. Polis	
Mr. Collins	Yea	Mrs. Torres	
Mr. Byrne			
Mr. Newhouse	Yea		
Mr. Buck	Yea		
Ms. Cheney	Yea		
Mr. Sessions, Chairman	Yea		

SUMMARY OF THE AMENDMENT CONSIDERED AS ADOPTED

1. Brady, Kevin (TX): MANAGER’S clarifies that the Carr and Hill fires are included within the Mendocino fire area and the Camp and Woolsey fire area, respectively. For purposes of defining a qualified Yutu distribution, clarifies the designation of the disaster area and typhoon to reference “Typhoon Yutu disaster area” and “Typhoon Yutu”, respectively. It aligns the start date for determining whether an employer is eligible for the Mendocino wildfire employee retention credit with the start date of the designated incident period in the Federal disaster declaration. The amendment provides for automatic extension of IRS filing dates for taxpayers in a federally declared disaster area, clarifies the applicability period for modifications with respect to section 403(b) plans, clarifies the language regarding refunds of overpayments and installments of deemed repatriation net tax liability. It also eliminates the increase in unrelated business taxable income related to certain transportation fringe benefits and modifies the rules related to business holdings of private foundations.

TEXT OF AMENDMENT CONSIDERED AS ADOPTED

Page 21, line 20, insert “(including the Carr wildfire of 2018)” before the period.

Page 22, line 3, insert “(including the Carr wildfire of 2018)” before the period.

Page 22, line 15, insert “(including the Hill wildfire of 2018)” before the period.

Page 22, line 24, insert “(including the Hill wildfire of 2018)” before the period.

Page 36, line 23, strike “Mangkhut” and insert “Yutu”.

Page 36, line 25, strike “Mangkhut” and insert “Yutu”.

Page 61, line 7, strike “September 19” and insert “July 23”.

Page 87, after line 25, insert the following:

SEC. 206. AUTOMATIC EXTENSION OF FILING DEADLINE.

(a) IN GENERAL.—Section 7508A is amended by adding at the end the following new subsection:

“(d) MANDATORY 60-DAY EXTENSION.—In the case of—

“(1) any individual whose principal place of abode is in a disaster area (as defined in section 165(i)(5)(B)), and

“(2) any taxpayer if the taxpayer’s principal place of business (other than the business of performing services of an employee) is located in a disaster area (as so defined),

the period beginning on the earliest incident date specified in the declaration to which such area relates and ending on the date which is 60 days after the latest incident date so specified shall be disregarded in the same manner as a period specified under subsection (a).”.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to Federally declared disasters declared after December 31, 2017.

Page 122, line 18, strike “Such guidance” and all that follows through line 19.

Page 123, lines 4 through 5, strike “plan years beginning after December 31, 2008” and insert “years beginning before, on, or after the date of the enactment of this Act”.

Strike page 189, line 1, and all that follows through page 190, line 14, and insert the following:

(e) AMENDMENT RELATING TO SECTION 14103.—

(1) IN GENERAL.—Section 965(h) is amended by adding at the end the following new paragraph:

“(7) INSTALLMENTS NOT TO PREVENT CREDIT OR REFUND OF OVERPAYMENTS OR INCREASE ESTIMATED TAXES.—If an election is made under paragraph (1) to pay the net tax liability under this section in installments—

“(A) no installment of such net tax liability shall—

“(i) in the case of a request for credit or refund, be taken into account as a liability for purposes of determining whether an overpayment exists for purposes of section 6402 before the date on which such installment is due, or

“(ii) for purposes of section 6425(c)(1)(A), be treated as a tax described in such section before the date on which such installment is due, and

“(B) the first sentence of section 6403 shall not apply with respect to any such installment.”.

(2) INTEREST NOT PAYABLE ON CLAIMS FOR CREDIT OR REFUND MADE BEFORE ENACTMENT.—So much of the amendment made by paragraph (1) as relates to section 965(h)(7)(A)(i) of the Internal Revenue Code of 1986 (as added by such paragraph)

shall apply to requests for credit or refund made after the date of the enactment of this Act.

Page 191, after line 12, insert the following:

TITLE VI—EXEMPT ORGANIZATIONS

SEC. 601. REPEAL OF INCREASE IN UNRELATED BUSINESS TAXABLE INCOME BY DISALLOWED FRINGE.

(a) **IN GENERAL.**—Section 512(a) is amended by striking paragraph (7).

(b) **EFFECTIVE DATE.**—The amendment made by this section shall take effect as if included in section 13703 of Public Law 115-97.

SEC. 602. CERTAIN PURCHASES OF EMPLOYEE-OWNED STOCK DISREGARDED FOR PURPOSES OF FOUNDATION TAX ON EXCESS BUSINESS HOLDINGS.

(a) **IN GENERAL.**—Section 4943(c)(4)(A) is amended by adding at the end the following new clause:

“(v) **CERTAIN PURCHASES OF EMPLOYEE-OWNED STOCK DISREGARDED.**—For purposes of clause (i), subparagraph (D), and paragraph (2), any voting stock which—

“(I) is not readily tradable on an established securities market,

“(II) is purchased by the business enterprise on or after January 1, 2005, from a stock bonus or profit sharing plan described in section 401(a) in which employees of such business enterprise participate, in connection with a distribution from such plan, and

“(III) is held by the business enterprise as treasury stock, cancelled, or retired,

shall be treated as outstanding voting stock, but only to the extent so treating such stock would not result in permitted holdings exceeding 49 percent (determined without regard to this clause). The preceding sentence shall not apply with respect to the purchase of stock from a plan during the 10-year period beginning on the date the plan is established.”

(b) **EFFECTIVE DATE.**—

(1) **IN GENERAL.**—The amendments made by this section shall apply to taxable years ending after the date of enactment of this Act and to purchases by a business enterprise of voting stock in taxable years beginning before, on, or after the date of enactment of this Act.

(2) **SPECIAL RULE FOR GRANDFATHERED FOUNDATIONS IN CASE OF DECREASE IN OWNERSHIP BY REASON OF PRE-ENACTMENT PURCHASES.**—Section 4943(c)(4)(A)(ii) of the Internal Revenue Code of 1986 shall not apply with respect to any decrease in the percentage of holdings in a business enterprise by reason of section 4943(c)(4)(A)(v) of such Code (as added by this section).