1545-AT42) received January 2, 1997, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Ways and Means.

1179. A letter from the Chief, Regulations Unit, Internal Revenue Service, transmitting the Service's final rule—Sample Language for a Qualified Domestic Relations Order [Notice 97-111] received January 2, 1997, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Ways and Means.

1180. A letter from the Chief, Regulations Unit, Internal Revenue Service, transmitting the Service's final rule—Definition of Foreign Base Company Income and Foreign Personal Holding Company Income of a Controlled Foreign Corporation [TD 8704] (RIN: 1545-AR31) received January 2, 1997, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Wavs and Means.

1181. A letter from the Chief, Regulations Unit, Internal Revenue Service, transmitting the Service's final rule—Examination of Returns and Claims for Refund, Credit, or Abatement; Determination of Correct Tax Liability [Rev. Proc. 97-2] received January 6, 1997, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Ways and Means.

1182. A letter from the Chief, Regulations Unit, Internal Revenue Service, transmitting the Service's final rule—Rulings and Determination Letters [Rev. Proc. 97-7] received January 6, 1997, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Ways and Means.

1183. A letter from the Chief, Regulations Unit, Internal Revenue Service, transmitting the Service's final rule—Rulings and Determination Letters [Rev. Proc. 97–12] received January 6, 1997, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Ways and Means.

1184. A letter from the Chief, Regulations Unit, Internal Revenue Service, transmitting the Service's final rule—Business Expenses [Rev. Rul. 96-62] received December 18, 1996, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Ways and Means.

1185. A letter from the Chief, Regulations Unit, Internal Revenue Service, transmitting the Service's final rule—Tax Forms and Instructions [Rev. Proc. 96-62] received December 18, 1996, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Ways and Means.

1186. A letter from the Chief, Regulations Unit, Internal Revenue Service, transmitting the Service's final rule—Tax Forms and Instructions [Rev. Proc. 96-61] received December 18, 1996, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Ways and Means.

1187. A letter from the Chief, Regulations Unit, Internal Revenue Service, transmitting the Service's final rule—Special Rules for Certain Transactions Where Stated Principal Amount Does Not Exceed \$2,800,000 [Rev. Rul. 96-63] received December 18, 1996, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Ways and Means.

1188. A letter from the Chief, Regulations Unit, Internal Revenue Service, transmitting the Service's final rule—Treatment of Loans with Below-Market Interest Rates [Rev. Rul. 96-64] received December 18, 1996, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Ways and Means.

1189. A letter from the Chief, Regulations Unit, Internal Revenue Service, transmitting the Service's final rule—Damages Received on Account of Personal Injuries or Sickness [Rev. Rul. 96-65] received December 18, 1996, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Ways and Means.

1190. A letter from the Chief, Regulations Unit, Internal Revenue Service, transmitting the Service's final rule—Simplification of Entity Classification Rules [TD 8697] (RIN: 1545-AT91) received December 18, 1996, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Ways and Means. 1191. A letter from the Chief, Regulations Unit, Internal Revenue Service, transmitting the Service's final rule—Obsoletion of Revenue Rulings and Revenue Procedures Under TD 8697, Simplification of Entity Classification Regulations [Notice 97–1] received December 18, 1996, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Ways and Means.

1192. A letter from the Chief, Regulations Unit, Internal Revenue Service, transmitting the Service's final rule—Definitions Under Subchapter S of the Internal Revenue Code [TD 8696] (RIN: 1545-AE94) received December 19, 1996, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Ways and Means.

1193. A letter from the Chief, Regulations Unit, Internal Revenue Service, transmitting the Service's final rule—Credit for Employer Social Security Taxes Paid on Employee Tips [TD 8699] (RIN: 1545-AS19) received December 19, 1996, pursuant to 5 U.S.C. 801(a)(1)(A), to the Committee on Ways and Means.

1194. A letter from the Chief, Regulations Unit, Internal Revenue Service, transmitting the Service's final rule—Determination of Issue Price in the Case of Certain Debt Instruments Issued for Property [Rev. Rul. 97-1] received December 19, 1996, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Ways and Means. 1195. A letter from the Chief, Regulations

1ľ95. A letter from the Chief, Regulations Unit, Internal Revenue Service, transmitting the Service's final rule—Subchapter S Corporation Subsidiaries [Notice 97-4] received December 20, 1996, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Ways and Means.

1196. A letter from the Chief, Regulations Unit, Internal Revenue Service, transmitting the Service's final rule—Subchapter S Banks—Sections 1362 and 265 [Notice 97-5] received December 20, 1996, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Ways and Means.

1197. A letter from the Chief, Regulations Unit, Internal Revenue Service, transmitting the Service's final rule—Model Amendment that May Be Used to Assist Employers in Adopting a Plan that Contains 401(k) SIM-PLE Provisions [Rev. Proc. 97-9] received December 20, 1996, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Ways and Means.

1198. A letter from the Chief, Regulations Unit, Internal Revenue Service, transmitting the Service's final rule—Notice of Intent to Waive Certain Limitations on Obtaining Expeditious Consent to Change an Accounting Period and Elect to be an S Corporation Effective January 1, 1997 [Notice 97-3] received December 20, 1996, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Ways and Means.

1199. A letter from the Chief, Regulations Unit, Internal Revenue Service, transmitting the Service's final rule—Cash or Deferred Arrangements; Nondiscrimination [Notice 97-2] received December 20, 1996, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Ways and Means. 1200. A letter from the Chief, Regulations

1200. A letter from the Chief, Regulations Unit, Internal Revenue Service, transmitting the Service's final rule—Mark to Market for Dealers in Securities [TD 8700] (RIN: 1545– AS30) received December 23, 1996, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Ways and Means.

1201. A letter from the Chief, Regulations Unit, Internal Revenue Service, transmitting the Service's final rule—Selection of Tax Matters Partner for Limited Liability Companies [TD 8698] (RIN: 1545–AS09) received December 23, 1996, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Ways and Means.

1202. A letter from the Chief, Regulations Unit, Internal Revenue Service, transmitting the Service's final rule—SIMPLE IRA's; Questions and Answers [Notice 97-6] received December 23, 1996, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Ways and Means.

1203. A letter from the Chairman, International Trade Commission, transmitting a draft of proposed legislation to provide authorization of appropriations for the U.S. Internal Trade Commission for fiscal year 1998, pursuant to 31 U.S.C. 1110; to the Committee on Ways and Means.

1204. A letter from the Chief of Staff, Social Security Administration, transmitting the Administration's final rule—Supplemental Security Income for the Aged, Blind, and Disabled; Dedicated Accounts and Installment Payments for Certain Past-Due SSI Benefits [Regulations No. 16] (RIN: 0960-AE59) received December 26, 1996, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Wavs and Means.

1205. A letter from the Under Secretary for Rural Development, Department of Agriculture, transmitting the Department's final rule—Planning and Performing Construction and Other Development (Rural Development/ Rural Housing Service) [Workplan No. 93-010] (RIN: 0575-AB59) received December 6, 1996, pursuant to 5 U.S.C. 801(a)(1)(A); jointly, to the Committees on Banking and Financial Services and Agriculture.

1206. A letter from the Assistant Secretary for Legislative Affairs, Department of State, transmitting a copy of Presidential Determination 97-11A: Certification that Withholding From International Financial Institutions and Other International Organizations and Program Funds Appropriated is Contrary to the National Interest, pursuant to section 523 of the Foreign Operations, Export Financing, and Related Programs Appropriations Act, 1997; jointly, to the Committees on International Relations and Appropriations.

¹ 1207. A letter from the Chief Justice, Supreme Court of the United States, transmitting the Court's report entitled "Study of Judicial Branch Coverage Pursuant to the Congressional Accountability Act of 1995," pursuant to section 505 of Public Law 104-1; jointly, to the Committees on the Judiciary and Education and the Workforce.

1208. A letter from the Assistant Secretary of Defense for Health Affairs, Department of Defense, transmitting the Department's report entitled "Possible Financial Relief From Medicare Part B Late Enrollment Surcharges for Medicare-Eligible Military Retirees Who Have Been Adversely Affected by a BRAC," pursuant to section 737 of Public Law 103-337; jointly, to the Committees on National Security, Ways and Means, and Commerce.

REPORTS OF COMMITTEES ON PUBLIC BILLS AND RESOLUTIONS

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

[Pursuant to House Resolution 5 the following report was filed on January 17, 1997]

Mrs. JOHNSON of Connecticut: Select Committee on Ethics. In the Matter of Representative Newt Gingrich (Rept. 105–1). Referred to the House Calendar.

PUBLIC BILLS AND RESOLUTIONS

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

By Mr. ENSIGN:

H.R. 449. A bill to provide for the orderly disposal of certain Federal lands in Clark County, NV, and to provide for the acquisition of environmentally sensitive lands in the State of Nevada; to the Committee on Resources.

By Mr. ENSIGN (for himself, Mr. MAT-SUI, Mr. CRANE, Mr. RIGGS, Mr. NOR-WOOD, Mr. PICKETT, Mrs. MEEK of Florida, Ms. WOOLSEY, Ms. DELAURO, and Mr. DEAL of Georgia):

H.R. 450. A bill to amend the Internal Revenue Code of 1986 to simplify the method of payment of taxes on distilled spirits; to the Committee on Ways and Means.

By Mr. ENSIGN (for himself and Mr. SCARBOROUGH):

 $\rm H.R.$ 451. A bill to provide for a special Medicare part B enrollment period and a spe-

cial medigap open enrollment period for certain military retirees and dependents; to the Committee on Commerce, and in addition to the Committee on Ways and Means, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned.

ADDITIONAL SPONSORS

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

H.R. 14: Ms. PRYCE of Ohio, Mr. CUNNINGHAM, Mr. GOSS, Mr. BACHUS, Mr. BARTLETT of Maryland, Mr. SCARBOROUGH, and Mr. WATTS of Oklahoma. H.R. 68: Mr. ACKERMAN, Mr. GEJDENSON, Mr. GRAHAM, Mr. HINOJOSA, Ms. NORTON, Ms. JACKSON-LEE, Mr. MARTINEZ, Ms. RIVERS, and Mr. WALSH.

H.R. 69: Mr. DELLUMS, Mr. FOX of Pennsylvania, Mr. FROST, Mr. POSHARD, Mrs. TAUSCHER, and Mr. TRAFICANT.

H.R. 113: Mr. HALL of Texas, Mr. MINGE, Mr. BARCIA of Michigan, and Ms. FURSE.

H.R. 123: Mr. SENSENBRENNER, Mr. KLUG, Mr. KIM, Mr. GRAHAM, Mr. HOSTETTLER, and Mr. PORTMAN.

H.R. 130: Mr. PACKARD.

H.R. 131: Mr. PACKARD, Mr. Goss, and Mr. Hostettler.

H.R. 218: Mr. BARTLETT of Maryland, Mr. PORTMAN, Mr. SAXTON, Mr. MCKEON, Mr. GILLMOR, and Mr. STUMP.

 $\ensuremath{\text{H.R.}}$ 367: Mr. SAXTON and Mr. ENGLISH of Pennsylvania.