

208. Also, a memorial of the Senate of the State of Louisiana, relative to Senate Concurrent Resolution No. 136 memorializing Congress to pass the Flag Protection Amendment, an amendment to the Constitution of the United States giving Congress the authority to pass laws protecting the United States flag from desecration; to the Committee on the Judiciary.

209. Also, a memorial of the Senate of the State of Louisiana, relative to Senate Concurrent Resolution No. 30 memorializing Congress to authorize and to urge the governor of the state of Louisiana to support the development of the "Comprehensive Hurricane Protection Plan for Coastal Louisiana" by the U.S. Army Corps of Engineers to provide continuous hurricane protection from Morgan City to the Mississippi border; to the Committee on Transportation and Infrastructure.

210. Also, a memorial of the Senate of the State of Michigan, relative to Senate Resolution No. 55 memorializing Congress on voluntary, individual, unorganized, and non-mandatory prayer in public schools; jointly to the Committees on Education and the Workforce and the Judiciary.

211. Also, a memorial of the Senate of the State of Louisiana, relative to Senate Concurrent Resolution No. 59 memorializing Congress to take certain actions to guarantee all monies due to states from any tobacco industry settlement, agreement, or judgment be paid in full to such states and to prohibit any activities that would result in reducing the amount of funds available to the states from any tobacco industry settlement, agreement, or judgment; jointly to the Committees on Commerce and Ways and Means.

212. Also, a memorial of the Senate of the State of Louisiana, relative to Senate Resolution No. 51 memorializing Congress to adopt legislation which would allow the sale of food and other humanitarian aid to the people of Cuba; jointly to the Committees on International Relations and Agriculture.

213. Also, a memorial of the Senate of the State of Louisiana, relative to Senate Concurrent Resolution No. 124 memorializing Congress to provide funding for the construction of the Big Creek Recreation Access Project; jointly to the Committees on Resources and Agriculture.

214. Also, a memorial of the House of Representatives of the State of Michigan, relative to House Concurrent Resolution No. 27 and House Resolution No. 51 memorializing Congress to investigate the issue of apple juice concentrate from other countries being sold in the American Market at prices below cost; jointly to the Committees on Ways and Means and Agriculture.

ADDITIONAL SPONSORS

Under clause 7 of rule XII, sponsors were added to public bills and resolutions as follows:

H.R. 9: Mr. MCHUGH.
 H.R. 44: Mr. WALSH.
 H.R. 61: Mr. LAMPSON.
 H.R. 86: Mr. DIAZ-BALART.
 H.R. 123: Mr. BARTLETT of Maryland.
 H.R. 170: Mr. ROYCE.
 H.R. 191: Ms. PRYCE of Ohio.
 H.R. 303: Ms. MCKINNEY.
 H.R. 316: Mr. DELAHUNT.
 H.R. 353: Mr. DEFAZIO, Mr. POMEROY, Mr. SALMON, Mr. WISE, Ms. BALDWIN, Mr. SMITH of Washington, and Mr. GORDON.
 H.R. 355: Mr. SMITH of New Jersey.
 H.R. 405: Mr. NEAL of Massachusetts, Mr. GEKAS, Mr. PICKETT, and Mr. HOLT.
 H.R. 415: Mr. McGOVERN.

H.R. 453: Mr. CLEMENT, Ms. KILPATRICK, Mr. GEORGE MILLER of California, Mrs. EMERSON, Mr. ALLEN, and Mr. SMITH of Washington.
 H.R. 488: Mr. SHERMAN.
 H.R. 501: Mrs. NORTHUP.
 H.R. 516: Mrs. CUBIN.
 H.R. 531: Mr. VITTER.
 H.R. 648: Mr. MCHUGH.
 H.R. 714: Mr. BAIRD, Mr. DAVIS of Illinois, Mr. KIND, and Mr. SERRANO.
 H.R. 731: Mr. KUCINICH.
 H.R. 750: Mr. WU, Ms. ESHOO, Mr. WAXMAN, and Mr. PICKETT.
 H.R. 783: Mr. NEY and Mr. JONES of North Carolina.
 H.R. 802: Mr. MINGE, Mr. CROWLEY, Mr. LARSON, Mr. WU, and Mr. CAPUANO.
 H.R. 845: Mr. DINGELL.
 H.R. 915: Mr. WISE and Mr. SHAYS.
 H.R. 919: Mr. GUTIERREZ.
 H.R. 976: Mr. SMITH of Washington and Ms. STABENOW.
 H.R. 997: Mr. HILLIARD.
 H.R. 1032: Mr. SHOWS.
 H.R. 1063: Mr. ANDREWS.
 H.R. 1070: Mr. KOLBE and Mr. VITTER.
 H.R. 1111: Mrs. NAPOLITANO and Mr. PHELPS.
 H.R. 1149: Mr. WAXMAN.
 H.R. 1180: Mr. BLAGOJEVICH and Mr. LIPINSKI.
 H.R. 1221: Mr. BEREUTER and Mr. GEKAS.
 H.R. 1222: Mr. TIERNEY.
 H.R. 1288: Mr. MCNULTY.
 H.R. 1298: Mr. BONIOR.
 H.R. 1325: Mr. LUCAS of Kentucky.
 H.R. 1337: Mr. WEXLER and Mr. ROGERS.
 H.R. 1344: Mr. HASTINGS of Florida.
 H.R. 1354: Mr. KELLY, Mr. TERRY, and Ms. DUNN.
 H.R. 1356: Mr. SHERMAN and Mr. SALMON.
 H.R. 1358: Mr. GORDON.
 H.R. 1445: Mr. OLVER and Mrs. MINK of Hawaii.
 H.R. 1482: Mr. WAXMAN.
 H.R. 1491: Mr. SMITH of Washington and Mr. OLVER.
 H.R. 1504: Mr. LATOURETTE.
 H.R. 1507: Mr. SIMPSON.
 H.R. 1577: Mr. HUNTER and Mr. RILEY.
 H.R. 1581: Mr. COYNE, Mr. DAVIS of Illinois, Mr. GALLEGLY, Mr. GOSS, and Mr. HASTINGS of Florida.
 H.R. 1622: Mr. SMITH of Washington.
 H.R. 1629: Mr. DEAL of Georgia and Mr. PHELPS.
 H.R. 1644: Mr. CHRISTENSEN and Mr. SANDLIN.
 H.R. 1650: Mr. GARY MILLER of California, Mr. BLAGOJEVICH, Mr. ACKERMAN, Mr. HOBSON, and Mr. YOUNG of Alaska.
 H.R. 1685: Mr. GARRY MILLER of California.
 H.R. 1731: Mr. HUTCHINSON and Mr. PICKERING.
 H.R. 1747: Mr. HOSTETTLER, Mr. VITTER, and Mr. TERRY.
 H.R. 1788: Mr. MENENDEZ and Mr. SMITH of Washington.
 H.R. 1812: Mr. BERMAN and Mr. KLECKZA.
 H.R. 1849: Mr. OWENS.
 H.R. 1857: Mr. PICKERING.
 H.R. 1862: Mr. BROWN of Ohio and Mr. BOSWELL.
 H.R. 1863: Mr. BAIRD.
 H.R. 1883: Mr. LEACH, Mr. SOUDER, Mr. IASAKSON, Mr. TANNER, Mr. KOLBE, Mr. CALVERT, Mr. CRAMER, Mr. COYNE, Mr. PICKERING, Mr. BARCIA, Mr. SISISKY, Mrs. MEEK of Florida, Mr. FRANKS of New Jersey, Mrs. JONES of Ohio, Mr. SMITH of Michigan, Mr. ALLEN, Ms. BROWN of Florida, Mr. INSLEE, Mr. MOORE, Mr. LARSON, Mr. LUTHER, Mr. SANFORD, Mr. KUYKENDALL, Mr. RYAN of Kansas, Mr. CHABOT, and Mr. OBERSTAR.

H.R. 1887: Mr. BURTON of Indiana, Mr. HORN, Mr. SMITH of Texas, and Mr. CUNNINGHAM.

H.R. 1926: Mrs. MORELLA, Mr. LINDER, Mr. COOK, Mr. MANZULLO, Mr. GREEN of Wisconsin, and Mr. SISISKY.

H.R. 1933: Mr. GARY MILLER of California, Mr. GOODE, Mr. HUTCHINSON, Mr. HANSEN, and Mr. LAHOOD.
 H.R. 1983: Mrs. CHRISTENSEN.
 H.R. 2056: Mr. ANDREWS.
 H.R. 2120: Ms. JACKSON-LEE of Texas, Mr. ACKERMAN, Mr. JACKSON of Illinois, Mr. MEEHAN, Ms. WATERS, Ms. KAPUR, Ms. STABENOW, Mr. DAVIS of Florida, Mr. LEWIS of Georgia, Mr. WU, Mr. WEXLER, and Mr. GEJDENSON.

H.R. 2130: Mr. WAXMAN, Mr. HORN, Mr. HOBSON, Mr. NETHERCUTT, Mr. BASS, and Mr. KINGSTON.

H.R. 2283: Mr. KUCINICH.
 H.R. 2286: Ms. LOFGREN.
 H.R. 2289: Mr. ENGLISH, Mr. SKEEN, Mrs. CAPPS, Mr. SOUDER, Mr. HASTINGS of Washington, and Mr. GOSS.

H.R. 2303: Mr. GILLMOR, Mr. BURTON of Indiana, Mr. GEKAS, Mr. ORTIZ, Mr. BARTLETT of Maryland, Mr. SMITH of Texas, and Mr. FLETCHER.

H.R. 2305: Mr. FATTAH.
 H.R. 2340: Mr. DEAL of Georgia and Mr. NORWOOD.

H.R. 2344: Ms. LEE and Mr. GREEN of Texas.
 H.R. 2356: Mrs. FOWLER.
 H.R. 2357: Mr. KASICH and Mr. REGULA.
 H.R. 2386: Mr. FILNER and Mr. GEORGE MILLER of California.

H.R. 2409: Mr. HINOJOSA.
 H.R. 2420: Mr. BARTLETT of Maryland and Mr. CALLAHAN.

H.R. 2434: Mr. HEFLEY and Ms. PRYCE of Ohio.

H.R. 2446: Mr. GONZALEZ and Mr. KENNEDY of Rhode Island.

H.R. 2491: Mrs. CLAYTON, Mr. BARTLETT of Maryland, and Mr. GREENWOOD.

H.R. 2498: Mr. PICKERING and Mr. PRICE of North Carolina.

H.R. 2527: Mr. GREEN of Wisconsin.
 H.R. 2532: Mr. MCKEON.
 H.R. 2539: Ms. ESHOO.

H.R. 2548: Mrs. JOHNSON of Connecticut, Mr. BALDACCI, Mr. HINCHY, and Mrs. McCARTHY of New York.

H.R. 2573: Mr. WEXLER.
 H.R. 2586: Mr. RAHALL and Mr. STUPAK.

H.R. 2687: Mr. FROST.

H. Con. Res. 34: Mr. PRICE of North Carolina.

H. Con. Res. 60: Mr. CALVERT, Mr. TOOMEY, Mr. KIND, Mr. KENNEDY of Rhode Island, and Mr. GUTIERREZ.

H. Con. Res. 80: Mr. SNYDER, Mr. MCINTYRE, and Ms. DEGETTE.

H. Con. Res. 120: Mr. LIPINSKI, Mr. DEFAZIO, Mrs. MYRICK, Mr. KUYKENDALL, Mr. MOORE, Mr. HYDE, and Mr. CAMP.

H. Con. Res. 124: Ms. NORTON and Mr. WATT of North Carolina.

H. Con. Res. 128: Ms. STABENOW, Mr. FOSSELLA, Mr. OBERSTAR, and Ms. PRYCE of Ohio.

H. Res. 134: Mr. BURTON of Indiana, Mr. CAMPBELL, Mr. JACKSON of Illinois, Mrs. McCARTHY of New York, Mrs. MORELLA, Mr. PACKARD, Mr. SCARBOROUGH, Mr. SCHAFER, Mr. TOWNS, Mr. UDALL of Colorado, and Mr. WAXMAN.

H. Res. 187: Mr. COSTELLO.
 H. Res. 203: Mrs. KELLY, Mr. HILLEARY, and Mr. GARY MILLER of California.

H. Res. 238: Mr. KOLBE and Mr. SMITH of New Jersey.

H. Res. 268: Mr. ENGLISH and Ms. DUNN.

AMENDMENTS

Under clause 8 of rule XVIII, proposed amendments were submitted as follows:

H.R. 2670

OFFERED BY: MR. EHLERS

AMENDMENT NO. 22: Page 53, line 26, after the dollar amount insert "(increased by \$390,000)".

Page 54, line 12, after the dollar amount insert “(increased by \$390,000)”.
 Page 54, line 13, after the dollar amount insert “(increased by \$390,000)”.
 Page 54, line 18, after the dollar amount insert “(increased by \$390,000)”.
 Page 56, line 9, after the dollar amount insert “(reduced by \$390,000)”.
 H.R. 2670

OFFERED BY: MR. STEARNS

AMENDMENT No. 23. On page 72, 5 strike “\$2,482,825,000” and insert “2,482,325,000”
 H.R. 2670

OFFERED BY: MR. TANCREDO

AMENDMENT No. 24: Page 80, strike line 7 and all that follows through page 81, line 14 (relating to arrearage payments).

CONFERENCE REPORT ON H.R. 2488, FINANCIAL FREEDOM ACT OF 1999

Mr. ARCHER (during the Special Order of Mr. ETHERIDGE) submitted the following conference report and statement on the bill (H.R. 2488) to provide for reconciliation pursuant to sections 105 and 211 of the concurrent resolution on the budget for fiscal year 2000:

CONFERENCE REPORT (H. Rept. 106-289)

The committee of conference on the disagreeing votes of the two Houses on the amendment of the Senate to the bill (H.R. 2488), to provide for reconciliation pursuant to sections 105 and 211 of the concurrent resolution on the budget for fiscal year 2000, having met, after full and free conference, have agreed to recommend and do recommend to their respective Houses as follows:

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

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

SECTION 1. SHORT TITLE; ETC.

(a) SHORT TITLE.—This Act may be cited as the “Taxpayer Refund and Relief Act of 1999”.

(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) SECTION 15 NOT TO APPLY.—No amendment made by this Act shall be treated as a change in a rate of tax for purposes of section 15 of the Internal Revenue Code of 1986.

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

Sec. 1. Short title; etc.

TITLE I—BROAD-BASED AND FAMILY TAX RELIEF

Subtitle A—Reduction in Individual Income Taxes

Sec. 101. Reduction in individual income taxes.

Subtitle B—Family Tax Relief

Sec. 111. Elimination of marriage penalty in standard deduction.

Sec. 112. Exclusion for foster care payments to apply to payments by qualified placement agencies.

Sec. 113. Expansion of adoption credit.

Sec. 114. Modification of dependent care credit.

Sec. 115. Marriage penalty relief for earned income credit.

Subtitle C—Repeal of Alternative Minimum Tax on Individuals

Sec. 121. Repeal of alternative minimum tax on individuals.

TITLE II—RELIEF FROM TAXATION ON SAVINGS AND INVESTMENTS

Subtitle A—Capital Gains Tax Relief

Sec. 201. Reduction in individual capital gain tax rates.

Sec. 202. Indexing of certain assets acquired after December 31, 1999, for purposes of determining gain.

Sec. 203. Capital gains tax rates applied to capital gains of designated settlement funds.

Sec. 204. Special rule for members of uniformed services and Foreign Service, and other employees, in determining exclusion of gain from sale of principal residence.

Sec. 205. Tax treatment of income and loss on derivatives.

Sec. 206. Worthless securities of financial institutions.

Subtitle B—Individual Retirement Arrangements

Sec. 211. Modification of deduction limits for IRA contributions.

Sec. 212. Modification of income limits on contributions and rollovers to Roth IRAs.

Sec. 213. Deemed IRAs under employer plans.

Sec. 214. Catchup contributions to IRAs by individuals age 50 or over.

TITLE III—ALTERNATIVE MINIMUM TAX REFORM

Sec. 301. Modification of alternative minimum tax on corporations.

Sec. 302. Repeal of 90 percent limitation on foreign tax credit.

TITLE IV—EDUCATION SAVINGS INCENTIVES

Sec. 401. Modifications to education individual retirement accounts.

Sec. 402. Modifications to qualified tuition programs.

Sec. 403. Exclusion of certain amounts received under the National Health Service Corps Scholarship Program, the F. Edward Hebert Armed Forces Health Professions Scholarship and Financial Assistance Program, and certain other programs.

Sec. 404. Extension of exclusion for employer-provided educational assistance.

Sec. 405. Additional increase in arbitrage rebate exception for governmental bonds used to finance educational facilities.

Sec. 406. Modification of arbitrage rebate rules applicable to public school construction bonds.

Sec. 407. Elimination of 60-month limit and increase in income limitation on student loan interest deduction.

Sec. 408. 2-percent floor on miscellaneous itemized deductions not to apply to qualified professional development expenses of elementary and secondary school teachers.

TITLE V—HEALTH CARE PROVISIONS

Sec. 501. Deduction for health and long-term care insurance costs of individuals not participating in employer-subsidized health plans.

Sec. 502. Long-term care insurance permitted to be offered under cafeteria plans and flexible spending arrangements.

Sec. 503. Additional personal exemption for taxpayer caring for elderly family member in taxpayer's home.

Sec. 504. Expanded human clinical trials qualifying for orphan drug credit.

Sec. 505. Inclusion of certain vaccines against streptococcus pneumoniae to list of taxable vaccines; reduction in per dose tax rate.

Sec. 506. Drug benefits for medicare beneficiaries.

TITLE VI—ESTATE TAX RELIEF

Subtitle A—Repeal of Estate, Gift, and Generation-Skipping Taxes; Repeal of Step Up in Basis At Death

Sec. 601. Repeal of estate, gift, and generation-skipping taxes.

Sec. 602. Termination of step up in basis at death.

Sec. 603. Carryover basis at death.

Subtitle B—Reductions of Estate and Gift Tax Rates Prior to Repeal

Sec. 611. Additional reductions of estate and gift tax rates.

Subtitle C—Unified Credit Replaced With Unified Exemption Amount

Sec. 621. Unified credit against estate and gift taxes replaced with unified exemption amount.

Subtitle D—Modifications of Generation-Skipping Transfer Tax

Sec. 631. Deemed allocation of gift exemption to lifetime transfers to trusts; retroactive allocations.

Sec. 632. Severing of trusts.

Sec. 633. Modification of certain valuation rules.

Sec. 634. Relief provisions.

Subtitle E—Conservation Easements

Sec. 641. Expansion of estate tax rule for conservation easements.

TITLE VII—TAX RELIEF FOR DISTRESSED COMMUNITIES AND INDUSTRIES

Subtitle A—American Community Renewal Act of 1999

Sec. 701. Short title.

Sec. 702. Designation of and tax incentives for renewal communities.

Sec. 703. Extension of expensing of environmental remediation costs to renewal communities.

Sec. 704. Extension of work opportunity tax credit for renewal communities.

Sec. 705. Conforming and clerical amendments.

Subtitle B—Farming Incentive

Sec. 711. Production flexibility contract payments.

Subtitle C—Oil and Gas Incentives

Sec. 721. 5-year net operating loss carryback for losses attributable to operating mineral interests of independent oil and gas producers.

Sec. 722. Deduction for delay rental payments.

Sec. 723. Election to expense geological and geophysical expenditures.

Sec. 724. Temporary suspension of limitation based on 65 percent of taxable income.

Sec. 725. Determination of small refiner exception to oil depletion deduction.

Subtitle D—Timber Incentives

Sec. 731. Temporary suspension of maximum amount of amortizable reforestation expenditures.

Sec. 732. Capital gain treatment under section 631(b) to apply to outright sales by land owner.