

H.R. 373: Mr. ISRAEL.
 H.R. 391: Mr. CANTOR.
 H.R. 419: Mr. PETERSON of Pennsylvania.
 H.R. 466: Mr. SHAW, Ms. MCCARTHY of Missouri, Mr. CANNON, Mr. BECERRA, and Mr. REYES.
 H.R. 528: Mr. CANTOR, Mr. SMITH of New Jersey, and Mrs. MILLER of Michigan.
 H.R. 533: Mr. BRADY of Pennsylvania.
 H.R. 543: Ms. HART.
 H.R. 586: Mr. WOLF.
 H.R. 611: Ms. HART.
 H.R. 669: Mr. SHIMKUS and Mr. SWEENEY.
 H.R. 677: Mr. CONYERS.
 H.R. 685: Mr. HASTINGS of Florida and Mr. DOYLE.
 H.R. 687: Mr. PENCE, Mr. LINDER, Mr. SULLIVAN, Mr. HERGER, Mr. JONES of North Carolina, Mr. KING of New York, Mr. SOUDER, Mr. HAYWORTH, Mr. WAMP, Mr. HUNTER, Mr. POMBO, Mr. BAKER, Mr. BALLENGER, and Mr. MCHUGH.
 H.R. 709: Ms. WATSON, Ms. HART, and Mr. GRIJALVA.
 H.R. 713: Mr. TERRY, Mr. HONDA, and Mr. WELDON of Pennsylvania.
 H.R. 731: Mr. CUMMINGS, Mr. HASTINGS of Florida, Mr. DAVIS of Alabama, Mr. ROTHMAN, Mr. MCINTYRE, Mr. FRANK of Massachusetts, Mr. RAHALL, Mr. HINCHEY, Ms. MAJETTE, Mr. BAIRD, and Ms. VELAZQUEZ.
 H.R. 748: Mr. HOFFFEL.
 H.R. 754: Mr. WOLF, Mr. NEY, Mr. ISTOOK, and Mr. ENGLISH.
 H.R. 761: Ms. SCHAKOWSKY and Mr. BRADY of Pennsylvania.
 H.R. 768: Mr. BLUMENAUER and Mrs. MYRICK.
 H.R. 785: Mr. GILCHREST, Mr. DEAL of Georgia, and Mr. LEVIN.
 H.R. 786: Mr. TOOMEY.
 H.R. 804: Mr. CAMP and Mr. MCINNIS.
 H.R. 812: Mr. VITTE.
 H.R. 819: Mrs. DAVIS of California.
 H.R. 823: Mr. MCINTYRE, Mr. MARKEY, and Ms. SLAUGHTER.
 H.R. 832: Mr. GREENWOOD.
 H.R. 839: Ms. HART, Mr. FORD, Mr. ISRAEL, and Mrs. MCCARTHY of New York.
 H.R. 871: Mr. LUCAS of Oklahoma and Mr. NETHERCUTT.
 H.R. 872: Mr. HALL and Mr. SOUDER.
 H.R. 898: Mr. CUMMINGS, Mr. SCOTT of Georgia, Mr. BISHOP of Georgia, Mr. ROSS, and Mr. TOWNS.
 H.R. 935: Ms. PELOSI.
 H.R. 941: Mr. MCGOVERN.
 H.R. 983: Mr. GIBBONS.
 H.R. 991: Ms. GINNY BROWN-WAITE of Florida, Mrs. LOWEY, Mr. HONDA, Mrs. DAVIS of California, Mr. VAN HOLLEN, Mr. SANDERS, Mr. CARDOZA, and Mr. FALEOMAVAEGA.
 H.R. 992: Mr. DEMINT.
 H.R. 993: Mr. DEMINT.
 H.R. 994: Mr. DEMINT.
 H.R. 996: Mr. LATOURETTE, Mr. GOODLATTE, Mr. TOWNS, and Mr. PICKERING.
 H.R. 997: Mr. SOUDER, Mr. DAVIS of Tennessee, Mr. LAHOOD, and Mr. SCHROCK.
 H.R. 1038: Mr. GALLEGLY.
 H.R. 1046: Mr. STUPAK, Mr. FARR, Mr. DOYLE, Mr. KANJORSKI, and Mr. TERRY.
 H.R. 1110: Mr. HILL, Mr. DAVIS of Alabama, and Mr. CLYBURN.
 H.R. 1115: Mr. HOSTETTLER.
 H.R. 1125: Mr. SMITH of New Jersey and Mr. GERLACH.
 H.R. 1154: Mr. OTTER.
 H.R. 1162: Mr. UDALL of Colorado.
 H.R. 1174: Mr. FILNER.
 H.R. 1179: Mr. DOYLE.
 H.R. 1192: Ms. MCCOLLUM.
 H.R. 1193: Mr. JONES of North Carolina, Mr. AKIN, Mr. MARSHALL, and Mrs. MYRICK.
 H.R. 1196: Ms. ESHOO, Mr. STARK, Mr. SANDERS, Mr. KLECZKA, Ms. CORRINE BROWN of Florida, and Mr. FILNER.
 H.R. 1202: Mr. TURNER of Texas.

H.R. 1264: Mr. BISHOP of New York.
 H.R. 1275: Mr. PRICE of North Carolina, Mr. BACA, Mr. FARR, Mr. EMANUEL, Mr. HINCHEY, Ms. LOFGREN, Ms. CARSON of Indiana, Mr. BALLANCE, and Mr. CONYERS.
 H.R. 1309: Ms. SCHAKOWSKY.
 H.R. 1320: Mr. RUSH and Mr. GORDON.
 H.R. 1321: Mr. WATT.
 H.R. 1345: Ms. SCHAKOWSKY.
 H.R. 1355: Mr. SCHIFF.
 H.R. 1358: Ms. SCHAKOWSKY.
 H.R. 1373: Mr. GILLMOR.
 H.R. 1374: Ms. SCHAKOWSKY and Mr. HEFLEY.
 H.R. 1375: Mr. HENSARLING.
 H.R. 1377: Mr. DEAL of Georgia, Mrs. EMERSON, Mr. FOLEY, Ms. HART, Mr. ISAKSON, Mr. LATOURETTE, and Mr. PEARCE.
 H.R. 1389: Mr. DAVIS of Tennessee and Mr. MCNULTY.
 H.R. 1429: Mr. FRANK of Massachusetts, Ms. CARSON of Indiana, Mr. GUTIERREZ, Mrs. MCCARTHY of New York, and Mr. ISRAEL.
 H.R. 1464: Mr. GONZALEZ, Mr. FILNER, Mr. CASE, and Mr. DAVIS of Illinois.
 H.R. 1470: Mr. MILLER of North Carolina and Ms. CARSON of Indiana.
 H.R. 1472: Mr. SHAYS.
 H.R. 1473: Mr. OWENS.
 H.R. 1480: Mr. KLECZKA.
 H.R. 1492: Mr. MATHESON.
 H.R. 1511: Mr. HULSHOF, Mr. AKIN, Mr. SCHIFF, and Mr. PUTNAM.
 H.R. 1519: Mr. MCNULTY and Mr. SERRANO.
 H.R. 1543: Mr. ROGERS of Michigan.
 H.R. 1553: Mr. MEEK of Florida, Mr. LARSEN of Washington, and Ms. SLAUGHTER.
 H.R. 1580: Mr. PAUL, Mr. BOEHLERT, Ms. HART, Mr. GERLACH, Mr. ROSS, Mr. SMITH of Michigan, Mr. GOODE, and Mr. HOUGHTON.
 H.R. 1582: Mr. HALL.
 H.R. 1605: Mr. SHERMAN.
 H.R. 1625: Mr. PALLONE, Mr. FERGUSON, Mr. GARRETT of New Jersey, and Mr. PAYNE.
 H.R. 1630: Mr. KOLBE.
 H.R. 1641: Mr. CLYBURN.
 H.R. 1652: Ms. SLAUGHTER and Mrs. MCCARTHY of New York.
 H.R. 1661: Mr. WAXMAN, Mr. LARSON of Connecticut, and Mr. ROSS.
 H.R. 1662: Mr. RADANOVICH, Mr. THORNBERRY, Mr. BISHOP of Utah, Mr. EDWARDS, Mr. OSBORNE, Mr. BARTLETT of Maryland, Mr. WICKER, Mr. NORWOOD, and Mr. DOOLEY of California.
 H.R. 1676: Mr. TOWNS.
 H.R. 1677: Mr. MEEKS of New York, Mr. VAN HOLLEN, Ms. DEGETTE, Mr. CLAY, and Mr. STUPAK.
 H.J. Res. 4: Mr. LUCAS of Kentucky.
 H. Con. Res. 4: Mr. CANNON.
 H. Con. Res. 56: Mrs. DAVIS of California and Mr. PLATTS.
 H. Con. Res. 91: Mr. FATTAH, Mr. FROST, Mr. SHAYS, and Mr. CAMP.
 H. Con. Res. 117: Mr. BARTLETT of Maryland, Mr. SESSIONS, Mr. PENCE, Mr. BERMAN, Ms. LORETTA SANCHEZ of California, Mr. SOUDER, Mr. KING of New York, Ms. BERKLEY, and Ms. ROS-LEHTINEN.
 H. Con. Res. 119: Mr. MANZULLO, Mr. SENBRENNER, Mr. KING of New York, Mr. MILLER of Florida, Mr. HAYWORTH, Mr. JONES of North Carolina, Mr. SAM JOHNSON, of Texas, Mrs. NORTHUP, Mrs. MUSGRAVE, and Mr. CHABOT.
 H. Con. Res. 121: Mr. OWENS.
 H. Con. Res. 142: Mr. REYNOLDS, Mr. MCNULTY, Ms. SLAUGHTER, Mr. ACKERMAN, Mr. HOUGHTON, Mr. RANGEL, Mr. SWEENEY, Mr. MEEKS of New York, Mr. FOSSELLA, Mr. CROWLEY, Mr. TOWNS, and Mr. WEXLER.
 H. Res. 86: Mr. ABERCROMBIE and Mr. MARSHALL.
 H. Res. 165: Mr. MEEKS of New York and Mr. BALLENGER.

AMENDMENTS

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

H.R. 6

OFFERED BY: MR. KING

AMENDMENT NO. 1: At the end of title I of Division D, add the following new section:

SEC. 41012. SMALL ETHANOL PRODUCER CREDIT.

(a) ALLOCATION OF ALCOHOL FUELS CREDIT TO PATRONS OF A COOPERATIVE.—Section 40(g) (relating to alcohol used as fuel) is amended by adding at the end the following new paragraph:

“(6) ALLOCATION OF SMALL ETHANOL PRODUCER CREDIT TO PATRONS OF COOPERATIVE.—“(A) ELECTION TO ALLOCATE.—

“(i) IN GENERAL.—In the case of a cooperative organization described in section 1381(a), any portion of the credit determined under subsection (a)(3) for the taxable year may, at the election of the organization, be apportioned pro rata among patrons of the organization on the basis of the quantity or value of business done with or for such patrons for the taxable year.

“(ii) FORM AND EFFECT OF ELECTION.—An election under clause (i) for any taxable year shall be made on a timely filed return for such year. Such election, once made, shall be irrevocable for such taxable year.

“(B) TREATMENT OF ORGANIZATIONS AND PATRONS.—The amount of the credit apportioned to patrons under subparagraph (A)—

“(i) shall not be included in the amount determined under subsection (a) with respect to the organization for the taxable year,

“(ii) shall be included in the amount determined under subsection (a) for the taxable year of each patron for which the patronage dividends for the taxable year described in subparagraph (A) are included in gross income, and

“(iii) shall be included in gross income of such patrons for the taxable year in the manner and to the extent provided in section 87.

“(C) SPECIAL RULES FOR DECREASE IN CREDITS FOR TAXABLE YEAR.—If the amount of the credit of a cooperative organization determined under subsection (a)(3) for a taxable year is less than the amount of such credit shown on the return of the cooperative organization for such year, an amount equal to the excess of—

“(i) such reduction, over

“(ii) the amount not apportioned to such patrons under subparagraph (A) for the taxable year,

shall be treated as an increase in tax imposed by this chapter on the organization. Such increase shall not be treated as tax imposed by this chapter for purposes of determining the amount of any credit under this chapter or for purposes of section 55.”

(b) IMPROVEMENTS TO SMALL ETHANOL PRODUCER CREDIT.—

(1) DEFINITION OF SMALL ETHANOL PRODUCER.—Section 40(g) (relating to definitions and special rules for eligible small ethanol producer credit) is amended by striking “30,000,000” each place it appears and inserting “60,000,000”.

(2) SMALL ETHANOL PRODUCER CREDIT NOT A PASSIVE ACTIVITY CREDIT.—Clause (i) of section 469(d)(2)(A) is amended by striking “subpart D” and inserting “subpart D, other than section 40(a)(3).”

(3) ALLOWING CREDIT AGAINST ENTIRE REGULAR TAX AND MINIMUM TAX.—

(A) IN GENERAL.—Subsection (c) of section 38 (relating to limitation based on amount of tax) is amended by redesignating paragraph (5) as paragraph (6) and by inserting after paragraph (4) the following new paragraph:

“(5) SPECIAL RULES FOR SMALL ETHANOL PRODUCER CREDIT.—

“(A) IN GENERAL.—In the case of the small ethanol producer credit—

“(i) this section and section 39 shall be applied separately with respect to the credit, and

“(ii) in applying paragraph (1) to the credit—

“(I) the amounts in subparagraphs (A) and (B) thereof shall be treated as being zero, and
“(II) the limitation under paragraph (1) (as modified by subclause (I)) shall be reduced by the credit allowed under subsection (a) for the taxable year (other than the small ethanol producer credit).

“(B) SMALL ETHANOL PRODUCER CREDIT.—For purposes of this subsection, the term ‘small ethanol producer credit’ means the credit allowable under subsection (a) by reason of section 40(a)(3).”

(B) CONFORMING AMENDMENTS.—

(i) Subclause (II) of section 38(c)(2)(A)(ii), and subclause (II) of section 38(c)(3)(A)(ii), are each amended by inserting “or the small

ethanol producer credit” after “employee credit”.

(ii) Subclause (II) of section 38(c)(4)(A)(ii) amended by inserting “or the small ethanol producer credit” after “specified energy credits”.

(4) SMALL ETHANOL PRODUCER CREDIT NOT ADDED BACK TO INCOME UNDER SECTION 87.—Section 87 (relating to income inclusion of alcohol fuel credit) is amended to read as follows:

“SEC. 87. ALCOHOL FUEL CREDIT.

“Gross income includes an amount equal to the sum of—

“(1) the amount of the alcohol mixture credit determined with respect to the taxpayer for the taxable year under section 40(a)(1), and

“(2) the alcohol credit determined with respect to the taxpayer for the taxable year under section 40(a)(2).”

(c) CONFORMING AMENDMENT.—Section 1388 (relating to definitions and special rules for cooperative organizations) is amended by adding at the end the following new subsection:

“(k) CROSS REFERENCE.—For provisions relating to the apportionment of the alcohol fuels credit between cooperative organizations and their patrons, see section 40(g)(6).”

(d) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after the date of the enactment of this Act.