

dual earner couples, who struggle to find time to care for their sick children or their own illnesses. In addition, approximately 40 percent of the workforce will be caring for older parents by 2010. For these and many other reasons, this bill is the right policy.

The FMLA established the principle, and now the Family Leave Insurance Act puts it into practice and into reach for more Americans. Its passage will bring America closer to the world's standards, help our businesses, and protect our workforce. In the lives of millions of Americans, it will help reduce the dilemma of balancing work and family. Let us continue to work together: Government, business and employees need to continue this conversation and improve our policies for working families and individual employees who need paid leave. I strongly urge my colleagues to support this bill.

Mr. STEVENS. Mr. President, earlier today, Senator DODD and I introduced the Family Leave Insurance Act of 2007, which builds upon important protections established by the Family and Medical Leave Act, FMLA, of 1993.

Our legislation would provide 8 weeks of paid benefits to private and Federal employees who take leave for reasons permitted by the FMLA. These include a serious health condition; care for a critically ill child, spouse, or parent; and the birth or adoption of a child.

Benefits would be provided to workers based on their annual income level. As an example, those earning less than \$20,000 per year would receive 100 percent of their benefits, while those earning \$60,000 to \$97,000 would receive 40 percent. This scaled approach has two advantages: it will keep program costs low, and offer the greatest help to those who need it most.

In the past, many have expressed apprehension over the costs associated with family and medical leave. These concerns are valid, and steps must be taken to ensure neither employees nor employers are burdened by this or any similar program.

As introduced, this insurance fund would be financed by employees, employers, and the Federal Government. Employees would contribute 0.2 percent of their earnings, employers would match this percentage, and the Federal Government would pay any administrative expenses not covered by those payments. In truth, these costs are minimal for all involved. A worker who receives a \$1,000 paycheck would disburse just \$2 to receive full coverage.

While my support for this bill is not absolute, it does address an important shortcoming of the FMLA: employees who need leave often do not take time off because they simply cannot afford to do so. Senator DODD has rightly described this as a terrible choice for individuals—one which forces a decision between "the job they need and the family they love." Those of us in the Senate must do everything we can to help hard-working American families, and this bill represents a significant first step in those efforts.

As the father of six children, I deeply understand the challenges families face following childbirth, in times of sickness, and when loved ones fall ill. In Alaska, the majority of parents hold full-time jobs outside the home, which often makes this pressure even more intense.

I commend Senator DODD for his continued leadership on this issue, and look forward to working with my Senate colleagues and leaders in the business community to improve this bill as it moves through the legislative process.

#### SUBMITTED RESOLUTIONS

##### SENATE RESOLUTION 248—HONORING THE LIFE AND ACHIEVEMENTS OF DAME LOIS BROWNE EVANS, BERMUDA'S FIRST FEMALE BARRISTER AND ATTORNEY GENERAL, AND THE FIRST FEMALE OPPOSITION LEADER IN THE BRITISH COMMONWEALTH

Mr. BROWN submitted the following resolution; which was referred to the Committee on the Judiciary:

S. RES. 248

Whereas Dame Lois Browne Evans was born in 1927 in Bermuda, and attended the Central School and Middle Temple at London's Inns of Court in the United Kingdom;

Whereas, in June 1952, at the age of 26, Dame Lois Browne Evans was called to the London Bar, and the following December called to the Bermuda Bar and opened her own practice;

Whereas Dame Lois Browne Evans became Bermuda's first female barrister and went on to a distinguished career as a leading counsel;

Whereas Dame Lois Browne Evans was a lifelong advocate for the rights of workers and black Bermudians and a prominent member of the Progressive Labour Party (PLP);

Whereas Dame Lois Browne Evans was elected to Parliament in 1963 and became the first black female to serve in Parliament;

Whereas, in 1968, in Bermuda's first general election in which all adults were entitled to vote, Dame Lois Browne Evans was elected the PLP's Parliamentary Leader and became the first female Opposition Leader in the British Commonwealth;

Whereas Dame Lois Browne Evans held the position of Opposition Leader until 1972 and, in 1973, became Jamaica's Honorary Counsel in Bermuda, the first Bermudian to serve in this capacity;

Whereas in 1976 Dame Lois Browne Evans was again elected to Parliament and served as the Opposition Leader until 1985;

Whereas the PLP won its first election in 1998 and Dame Lois Browne Evans was appointed Minister of Legislative Affairs;

Whereas in 1999 Dame Lois Browne Evans became Bermuda's first elected Attorney General and first female Attorney General;

Whereas Dame Lois Browne Evans was Bermuda's longest serving Member of Parliament;

Whereas Dame Lois Browne Evans debated at the historic London and Bermuda Constitutional Conferences and served as a delegate to numerous international conferences in Africa, New Zealand, the United States, and the Caribbean;

Whereas Dame Lois Brown Evans was a member of the International Federation of

Women Lawyers and a founding member of the Bermuda Business and Professional Women's Club;

Whereas Dame Lois Browne Evans led an exceptional life in which she played a major role in the racial integration of Bermuda and advanced the cause of civil, human, and minority rights in Bermuda and throughout the world; and

Whereas Dame Lois Browne Evans passed away on May 29, 2007, at the age of 79: Now, therefore, be it

*Resolved*, That the Senate—

(1) expresses its profound sympathy to the family of Dame Lois Browne Evans and the citizens of Bermuda on the passing of Dame Lois Browne Evans; and

(2) commends the exemplary lifetime achievements of Dame Lois Browne Evans, her commitment to public service, and the singular role she played as a true pioneer who forged the way ahead for women and minorities.

#### AMENDMENTS SUBMITTED AND PROPOSED

SA 1820. Mr. BAYH submitted an amendment intended to be proposed to amendment SA 1704 proposed by Mr. BAUCUS (for himself, Mr. GRASSLEY, Mr. BINGAMAN, Ms. CANTWELL, Mr. WYDEN, Mr. SCHUMER, Mr. SALAZAR, and Ms. SNOWE) to the amendment SA 1502 proposed by Mr. REID to the bill H.R. 6, to reduce our Nation's dependency on foreign oil by investing in clean, renewable, and alternative energy resources, promoting new emerging energy technologies, developing greater efficiency, and creating a Strategic Energy Efficiency and Renewables Reserve to invest in alternative energy, and for other purposes; which was ordered to lie on the table.

SA 1821. Mr. LEVIN (for himself and Ms. STABENOW) submitted an amendment intended to be proposed to amendment SA 1704 proposed by Mr. BAUCUS (for himself, Mr. GRASSLEY, Mr. BINGAMAN, Ms. CANTWELL, Mr. WYDEN, Mr. SCHUMER, Mr. SALAZAR, and Ms. SNOWE) to the amendment SA 1502 proposed by Mr. REID to the bill H.R. 6, *supra*; which was ordered to lie on the table.

SA 1822. Mr. ALEXANDER (for himself and Mr. DOMENICI) submitted an amendment intended to be proposed to amendment SA 1704 proposed by Mr. BAUCUS (for himself, Mr. GRASSLEY, Mr. BINGAMAN, Ms. CANTWELL, Mr. WYDEN, Mr. SCHUMER, Mr. SALAZAR, and Ms. SNOWE) to the amendment SA 1502 proposed by Mr. REID to the bill H.R. 6, *supra*; which was ordered to lie on the table.

SA 1823. Mr. ALEXANDER submitted an amendment intended to be proposed to amendment SA 1704 proposed by Mr. BAUCUS (for himself, Mr. GRASSLEY, Mr. BINGAMAN, Ms. CANTWELL, Mr. WYDEN, Mr. SCHUMER, Mr. SALAZAR, and Ms. SNOWE) to the amendment SA 1502 proposed by Mr. REID to the bill H.R. 6, *supra*; which was ordered to lie on the table.

SA 1824. Mr. HATCH submitted an amendment intended to be proposed to amendment SA 1704 proposed by Mr. BAUCUS (for himself, Mr. GRASSLEY, Mr. BINGAMAN, Ms. CANTWELL, Mr. WYDEN, Mr. SCHUMER, Mr. SALAZAR, and Ms. SNOWE) to the amendment SA 1502 proposed by Mr. REID to the bill H.R. 6, *supra*; which was ordered to lie on the table.

SA 1825. Ms. LANDRIEU submitted an amendment intended to be proposed to amendment SA 1704 proposed by Mr. BAUCUS (for himself, Mr. GRASSLEY, Mr. BINGAMAN, Ms. CANTWELL, Mr. WYDEN, Mr. SCHUMER, Mr. SALAZAR, and Ms. SNOWE) to the amendment SA 1502 proposed by Mr. REID to the bill H.R. 6, *supra*; which was ordered to lie on the table.

SA 1826. Mr. CRAPO (for himself and Mr. CONRAD) submitted an amendment intended to be proposed to amendment SA 1704 proposed by Mr. BAUCUS (for himself, Mr. GRASSLEY, Mr. BINGAMAN, Ms. CANTWELL, Mr. WYDEN, Mr. SCHUMER, Mr. SALAZAR, and Ms. SNOWE) to the amendment SA 1502 proposed by Mr. REID to the bill H.R. 6, *supra*; which was ordered to lie on the table.

SA 1827. Mr. HATCH submitted an amendment intended to be proposed to amendment SA 1704 proposed by Mr. BAUCUS (for himself, Mr. GRASSLEY, Mr. BINGAMAN, Ms. CANTWELL, Mr. WYDEN, Mr. SCHUMER, Mr. SALAZAR, and Ms. SNOWE) to the amendment SA 1502 proposed by Mr. REID to the bill H.R. 6, *supra*; which was ordered to lie on the table.

SA 1828. Mr. KERRY submitted an amendment intended to be proposed to amendment SA 1704 proposed by Mr. BAUCUS (for himself, Mr. GRASSLEY, Mr. BINGAMAN, Ms. CANTWELL, Mr. WYDEN, Mr. SCHUMER, Mr. SALAZAR, and Ms. SNOWE) to the amendment SA 1502 proposed by Mr. REID to the bill H.R. 6, *supra*; which was ordered to lie on the table.

SA 1829. Ms. SNOWE (for herself, Mr. CARPER, Mrs. LINCOLN, Mr. SMITH, Mr. KERRY, Mr. LIEBERMAN, and Mr. ISAKSON) submitted an amendment intended to be proposed to amendment SA 1704 proposed by Mr. BAUCUS (for himself, Mr. GRASSLEY, Mr. BINGAMAN, Ms. CANTWELL, Mr. WYDEN, Mr. SCHUMER, Mr. SALAZAR, and Ms. SNOWE) to the amendment SA 1502 proposed by Mr. REID to the bill H.R. 6, *supra*; which was ordered to lie on the table.

SA 1830. Ms. SNOWE (for herself, Mr. CARPER, Mrs. LINCOLN, Mr. SMITH, Mr. KERRY, Mr. LIEBERMAN, and Mr. ISAKSON) submitted an amendment intended to be proposed to amendment SA 1704 proposed by Mr. BAUCUS (for himself, Mr. GRASSLEY, Mr. BINGAMAN, Ms. CANTWELL, Mr. WYDEN, Mr. SCHUMER, Mr. SALAZAR, and Ms. SNOWE) to the amendment SA 1502 proposed by Mr. REID to the bill H.R. 6, *supra*; which was ordered to lie on the table.

SA 1831. Mr. HARKIN submitted an amendment intended to be proposed to amendment SA 1704 proposed by Mr. BAUCUS (for himself, Mr. GRASSLEY, Mr. BINGAMAN, Ms. CANTWELL, Mr. WYDEN, Mr. SCHUMER, Mr. SALAZAR, and Ms. SNOWE) to the amendment SA 1502 proposed by Mr. REID to the bill H.R. 6, *supra*; which was ordered to lie on the table.

SA 1832. Mr. NELSON, of Nebraska (for himself, Mr. CRAIG, Mr. CRAPO, Mr. KOHL, and Mr. ALLARD) submitted an amendment intended to be proposed by him to the bill H.R. 6, *supra*; which was ordered to lie on the table.

SA 1833. Mr. KERRY submitted an amendment intended to be proposed to amendment SA 1704 proposed by Mr. BAUCUS (for himself, Mr. GRASSLEY, Mr. BINGAMAN, Ms. CANTWELL, Mr. WYDEN, Mr. SCHUMER, Mr. SALAZAR, and Ms. SNOWE) to the amendment SA 1502 proposed by Mr. REID to the bill H.R. 6, *supra*; which was ordered to lie on the table.

SA 1834. Mr. SMITH (for himself, Ms. SNOWE, and Ms. CANTWELL) submitted an amendment intended to be proposed to amendment SA 1704 proposed by Mr. BAUCUS (for himself, Mr. GRASSLEY, Mr. BINGAMAN, Ms. CANTWELL, Mr. WYDEN, Mr. SCHUMER, Mr. SALAZAR, and Ms. SNOWE) to the amendment SA 1502 proposed by Mr. REID to the bill H.R. 6, *supra*; which was ordered to lie on the table.

SA 1835. Mr. SMITH (for himself and Ms. CANTWELL) submitted an amendment intended to be proposed to amendment SA 1704 proposed by Mr. BAUCUS (for himself, Mr. GRASSLEY, Mr. BINGAMAN, Ms. CANTWELL, Mr. WYDEN, Mr. SCHUMER, Mr. SALAZAR, and Ms. SNOWE) to the amendment SA 1502 proposed by Mr. REID to the bill H.R. 6, *supra*; which was ordered to lie on the table.

SA 1836. Mr. REID (for himself and Mr. ENSIGN) submitted an amendment intended to be proposed to amendment SA 1753 submitted by Mr. DEMINT (for himself, Mr. CRAIG, Mr. GRAHAM, Mr. INHOFE, Mr. BURR, Ms. MURKOWSKI, and Mr. CRAPO) and intended to be proposed to the bill S. 1419, to move the United States toward greater energy independence and security, to increase the production of clean renewable fuels, to protect consumers from price gouging, to increase the energy efficiency of products, buildings and vehicles, to promote research on and deploy greenhouse gas capture and storage options, and to improve the energy performance of the Federal Government, and for other purposes; which was ordered to lie on the table.

SA 1837. Mr. SALAZAR submitted an amendment intended to be proposed to amendment SA 1704 proposed by Mr. BAUCUS (for himself, Mr. GRASSLEY, Mr. BINGAMAN, Ms. CANTWELL, Mr. WYDEN, Mr. SCHUMER, Mr. SALAZAR, and Ms. SNOWE) to the amendment SA 1502 proposed by Mr. REID to the bill H.R. 6, to reduce our Nation's dependency on foreign oil by investing in clean, renewable, and alternative energy resources, promoting new emerging energy technologies, developing greater efficiency, and creating a Strategic Energy Efficiency and Renewables Reserve to invest in alternative energy, and for other purposes; which was ordered to lie on the table.

SA 1838. Mr. SMITH submitted an amendment intended to be proposed to amendment SA 1704 proposed by Mr. BAUCUS (for himself, Mr. GRASSLEY, Mr. BINGAMAN, Ms. CANTWELL, Mr. WYDEN, Mr. SCHUMER, Mr. SALAZAR, and Ms. SNOWE) to the amendment SA 1502 proposed by Mr. REID to the bill H.R. 6, *supra*; which was ordered to lie on the table.

SA 1839. Mr. SMITH submitted an amendment intended to be proposed to amendment SA 1704 proposed by Mr. BAUCUS (for himself, Mr. GRASSLEY, Mr. BINGAMAN, Ms. CANTWELL, Mr. WYDEN, Mr. SCHUMER, Mr. SALAZAR, and Ms. SNOWE) to the amendment SA 1502 proposed by Mr. REID to the bill H.R. 6, *supra*; which was ordered to lie on the table.

SA 1840. Mr. OBAMA submitted an amendment intended to be proposed to amendment SA 1712 submitted by Mr. PRYOR (for himself, Mr. BOND, Mr. LEVIN, Mr. VOINOVICH, Ms. STABENOW, and Mrs. McCASKILL) and intended to be proposed to the amendment SA 1502 proposed by Mr. REID to the bill H.R. 6, *supra*; which was ordered to lie on the table.

SA 1841. Mr. MCCONNELL (for Mr. COBURN) submitted an amendment intended to be proposed by Mr. McConnell to the bill H.R. 6, *supra*; which was ordered to lie on the table.

SA 1842. Mr. STEVENS (for himself, Ms. MURKOWSKI, Mr. VITTER, and Mr. CRAIG) submitted an amendment intended to be proposed to amendment SA 1741 submitted by Mr. STEVENS and intended to be proposed to the amendment SA 1502 proposed by Mr. REID to the bill H.R. 6, *supra*; which was ordered to lie on the table.

SA 1843. Mr. KERRY submitted an amendment intended to be proposed to amendment SA 1792 proposed by Mr. STEVENS (for himself, Ms. SNOWE, Mr. ALEXANDER, Mr. KERRY, Mr. CARPER, Mr. LOTT, and Mr. CORKER) to the amendment SA 1502 proposed by Mr. REID to the bill H.R. 6, *supra*; which was ordered to lie on the table.

SA 1844. Mr. VITTER submitted an amendment intended to be proposed by him to the bill S. 1639, to provide for comprehensive immigration reform and for other purposes; which was ordered to lie on the table.

SA 1845. Mr. VITTER submitted an amendment intended to be proposed by him to the bill S. 1639, *supra*; which was ordered to lie on the table.

SA 1846. Mr. VITTER submitted an amendment intended to be proposed by him to the

bill S. 1639, *supra*; which was ordered to lie on the table.

SA 1847. Mr. ENSIGN submitted an amendment intended to be proposed by him to the bill S. 1639, *supra*; which was ordered to lie on the table.

SA 1848. Mr. ENSIGN submitted an amendment intended to be proposed by him to the bill S. 1639, *supra*; which was ordered to lie on the table.

SA 1849. Mr. ENSIGN submitted an amendment intended to be proposed by him to the bill S. 1639, *supra*; which was ordered to lie on the table.

SA 1850. Mr. ENSIGN submitted an amendment intended to be proposed by him to the bill S. 1639, *supra*; which was ordered to lie on the table.

SA 1851. Mr. ENSIGN submitted an amendment intended to be proposed by him to the bill S. 1639, *supra*; which was ordered to lie on the table.

SA 1852. Mr. ENSIGN submitted an amendment intended to be proposed by him to the bill S. 1639, *supra*; which was ordered to lie on the table.

SA 1853. Mr. ENSIGN submitted an amendment intended to be proposed by him to the bill S. 1639, *supra*; which was ordered to lie on the table.

SA 1854. Mr. ENSIGN submitted an amendment intended to be proposed by him to the bill S. 1639, *supra*; which was ordered to lie on the table.

SA 1855. Mr. ENSIGN submitted an amendment intended to be proposed by him to the bill S. 1639, *supra*; which was ordered to lie on the table.

SA 1856. Mr. INHOFE submitted an amendment intended to be proposed to amendment SA 1786 submitted by Mr. BIDEN (for himself and Mr. LUGAR) and intended to be proposed to the amendment SA 1502 proposed by Mr. REID to the bill H.R. 6, to reduce our Nation's dependency on foreign oil by investing in clean, renewable, and alternative energy resources, promoting new emerging energy technologies, developing greater efficiency, and creating a Strategic Energy Efficiency and Renewables Reserve to invest in alternative energy, and for other purposes; which was ordered to lie on the table.

SA 1857. Mr. INHOFE submitted an amendment intended to be proposed to amendment SA 1787 submitted by Mr. BIDEN (for himself and Mr. LUGAR) and intended to be proposed to the amendment SA 1502 proposed by Mr. REID to the bill H.R. 6, *supra*; which was ordered to lie on the table.

SA 1858. Mr. KERRY submitted an amendment intended to be proposed to amendment SA 1792 proposed by Mr. STEVENS (for himself, Ms. SNOWE, Mr. ALEXANDER, Mr. KERRY, Mr. CARPER, Mr. LOTT, and Mr. CORKER) to the amendment SA 1502 proposed by Mr. REID to the bill H.R. 6, *supra*; which was ordered to lie on the table.

SA 1859. Mr. KERRY submitted an amendment intended to be proposed to amendment SA 1711 submitted by Mr. PRYOR (for himself, Mr. BOND, Mr. LEVIN, Mr. VOINOVICH, Ms. STABENOW, and Mrs. McCASKILL) and intended to be proposed to the amendment SA 1502 proposed by Mr. REID to the bill H.R. 6, *supra*; which was ordered to lie on the table.

SA 1860. Mr. KERRY submitted an amendment intended to be proposed to amendment SA 1712 submitted by Mr. PRYOR (for himself, Mr. BOND, Mr. LEVIN, Mr. VOINOVICH, Ms. STABENOW, and Mrs. McCASKILL) and intended to be proposed to the amendment SA 1502 proposed by Mr. REID to the bill H.R. 6, *supra*; which was ordered to lie on the table.

SA 1861. Mr. KERRY submitted an amendment intended to be proposed to amendment SA 1713 submitted by Mr. PRYOR (for himself, Mr. BOND, Mr. LEVIN, Mr. VOINOVICH, Ms. STABENOW, and Mrs. McCASKILL) and intended to be proposed to the amendment SA 1502 proposed by Mr. REID to the bill H.R. 6, supra; which was ordered to lie on the table.

SA 1862. Mr. VITTER submitted an amendment intended to be proposed by him to the bill S. 1639, to provide for comprehensive immigration reform and for other purposes; which was ordered to lie on the table.

SA 1863. Mr. VITTER submitted an amendment intended to be proposed by him to the bill S. 1639, supra; which was ordered to lie on the table.

SA 1864. Mr. VITTER submitted an amendment intended to be proposed by him to the bill S. 1639, supra; which was ordered to lie on the table.

SA 1865. Mr. VITTER submitted an amendment intended to be proposed by him to the bill S. 1639, supra; which was ordered to lie on the table.

SA 1866. Mr. VITTER submitted an amendment intended to be proposed by him to the bill S. 1639, supra; which was ordered to lie on the table.

#### TEXT OF AMENDMENTS

**SA 1820.** Mr. BAYH submitted an amendment intended to be proposed to amendment SA 1704 proposed by Mr. BAUCUS (for himself, Mr. GRASSLEY, Mr. BINGAMAN, Ms. CANTWELL, Mr. WYDEN, Mr. SCHUMER, Mr. SALAZAR, and Ms. SNOWE) to the amendment SA 1502 proposed by Mr. REID to the bill H.R. 6, to reduce our Nation's dependency on foreign oil by investing in clean, renewable, and alternative energy resources, promoting new emerging energy, technologies, developing greater efficiency, and creating a Strategic Energy Efficiency and Renewables Reserve to invest in alternative energy, and for other purposes; which was ordered to lie on the table; as follows:

On page 73, after line 18, insert the following:

(c) **LIMITATION OF INELIGIBLE REFINERY PROPERTY.**—Subsection (f)(1) of section 179C is amended by inserting "virgin" before "lube oil facility".

**SA 1821.** Mr. LEVIN (for himself and Ms. STABENOW) submitted an amendment intended to be proposed to amendment SA 1704 proposed by Mr. BAUCUS (for himself, Mr. GRASSLEY, Mr. BINGAMAN, Ms. CANTWELL, Mr. WYDEN, Mr. SCHUMER, Mr. SALAZAR, and Ms. SNOWE) to the amendment SA 1502 proposed by Mr. REID to the bill H.R. 6, to reduce our Nation's dependency on foreign oil by investing in clean, renewable, and alternative energy resources, promoting new emerging energy, technologies, developing greater efficiency, and creating a Strategic Energy Efficiency and Renewables Reserve to invest in alternative energy, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

#### SEC. \_\_\_\_ ADVANCED TECHNOLOGY MOTOR VEHICLE COMPONENT MANUFACTURING CREDIT.

(a) **IN GENERAL.**—Subpart B of part IV of subchapter A of chapter 1 (relating to foreign tax credit, etc.) of the Internal Revenue Code of 1986, as amended by this Act, is amended by adding at the end the following new section:

#### “SEC. 30E. ADVANCED TECHNOLOGY MOTOR VEHICLE COMPONENT MANUFACTURING CREDIT.

“(a) **CREDIT ALLOWED.**—There shall be allowed as a credit against the tax imposed by this chapter for the taxable year an amount equal to 35 percent of the qualified investment of an eligible taxpayer for such taxable year.

“(b) **QUALIFIED INVESTMENT.**—For purposes of this section—

“(1) **IN GENERAL.**—The qualified investment for any taxable year is equal to the incremental costs incurred during such taxable year—

“(A) to re-equip, expand, or establish any manufacturing facility in the United States of the eligible taxpayer to produce eligible advanced technology motor vehicle components,

“(B) for engineering integration performed in the United States of such components as described in subsection (d),

“(C) for research and development performed in the United States related to such components, and

“(D) for employee retraining with respect to the manufacturing of such components (determined without regard to wages or salaries of such retrained employees).

“(2) **ATTRIBUTION RULES.**—In the event a facility of the eligible taxpayer produces both eligible advanced technology motor vehicle components and non-eligible advanced technology motor vehicle components, only the qualified investment attributable to production of eligible advanced technology motor vehicle components shall be taken into account.

“(c) **DEFINITIONS.**—In this section:

##### “(1) **ELIGIBLE ADVANCED TECHNOLOGY MOTOR VEHICLE COMPONENT.**—

“(A) **IN GENERAL.**—The term 'eligible advanced technology motor vehicle component' means any component inherent to any advanced technology motor vehicle, including—

“(i) with respect to any gasoline or diesel-electric new qualified hybrid motor vehicle—

“(I) electric motor or generator;

“(II) power split device;

“(III) power control unit;

“(IV) power controls;

“(V) integrated starter generator; or

“(VI) battery;

“(ii) with respect to any hydraulic new qualified hybrid motor vehicle—

“(I) accumulator or other energy storage device;

“(II) hydraulic pump;

“(III) hydraulic pump-motor assembly;

“(IV) power control unit; and

“(V) power controls;

“(iii) with respect to any new advanced lean burn technology motor vehicle—

“(I) diesel engine;

“(II) turbo charger;

“(III) fuel injection system; or

“(IV) after-treatment system, such as a particle filter or NO<sub>x</sub> absorber; and

“(iv) with respect to any advanced technology motor vehicle, any other component submitted for approval by the Secretary.

“(B) **ADVANCED TECHNOLOGY MOTOR VEHICLE.**—The term 'advanced technology motor vehicle' means—

“(i) any qualified electric vehicle (as defined in section 30(c)(1)),

“(ii) any new qualified fuel cell motor vehicle (as defined in section 30B(b)(3)),

“(iii) any new advanced lean burn technology motor vehicle (as defined in section 30B(c)(3)),

“(iv) any new qualified hybrid motor vehicle (as defined in section 30B(d)(2)(A) and determined without regard to any gross vehicle weight rating),

“(v) any new qualified alternative fuel motor vehicle (as defined in section 30B(e)(4), including any mixed-fuel vehicle (as defined in section 30B(e)(5)(B)), and

“(vi) any other motor vehicle using electric drive transportation technology (as defined in paragraph (3)).

“(C) **ELECTRIC DRIVE TRANSPORTATION TECHNOLOGY.**—The term 'electric drive transportation technology' means technology used by vehicles that use an electric motor for all or part of their motive power and that may or may not use off-board electricity, such as battery electric vehicles, fuel cell vehicles, engine dominant hybrid electric vehicles, plug-in hybrid electric vehicles, and plug-in hybrid fuel cell vehicles.

“(D) **ELIGIBLE TAXPAYER.**—The term 'eligible taxpayer' means any taxpayer if more than 20 percent of the taxpayer's gross receipts for the taxable year is derived from the manufacture of automotive components.

“(E) **ENGINEERING INTEGRATION COSTS.**—For purposes of subsection (b)(1)(B), costs for engineering integration are costs incurred prior to the market introduction of advanced technology vehicles for engineering tasks related to—

“(1) establishing functional, structural, and performance requirements for component and subsystems to meet overall vehicle objectives for a specific application,

“(2) designing interfaces for components and subsystems with mating systems within a specific vehicle application,

“(3) designing cost effective, efficient, and reliable manufacturing processes to produce components and subsystems for a specific vehicle application, and

“(4) validating functionality and performance of components and subsystems for a specific vehicle application.

“(F) **LIMITATION BASED ON AMOUNT OF TAX.**—The credit allowed under subsection (a) for the taxable year shall not exceed the excess of—

“(1) the sum of the regular tax liability (as defined in section 26(b)) for such taxable year plus the tax imposed by section 55 for such taxable year, over

“(2) the sum of the credits allowable under subpart A and sections 27, 30, and 30B for the taxable year.

“(G) **REDUCTION IN BASIS.**—For purposes of this subtitle, if a credit is allowed under this section for any expenditure with respect to any property, the increase in the basis of such property which would (but for this paragraph) result from such expenditure shall be reduced by the amount of the credit so allowed.

“(H) **NO DOUBLE BENEFIT.**—

“(I) **COORDINATION WITH OTHER DEDUCTIONS AND CREDITS.**—Except as provided in paragraph (2), the amount of any deduction or other credit allowable under this chapter for any cost taken into account in determining the amount of the credit under subsection (a) shall be reduced by the amount of such credit attributable to such cost.

“(J) **RESEARCH AND DEVELOPMENT COSTS.**—

“(K) **IN GENERAL.**—Except as provided in subparagraph (B), any amount described in subsection (b)(1)(C) taken into account in determining the amount of the credit under subsection (a) for any taxable year shall not be taken into account for purposes of determining the credit under section 41 for such taxable year.

“(L) **COSTS TAKEN INTO ACCOUNT IN DETERMINING BASE PERIOD RESEARCH EXPENSES.**—