

“(3) REFRIGERATORS.—The applicable amount is—

“(A) \$50 in the case of a refrigerator which is manufactured in calendar year 2008, and consumes at least 20 percent but not more than 22.9 percent less kilowatt hours per year than the 2001 energy conservation standards,

“(B) \$75 in the case of a refrigerator which is manufactured in calendar year 2008 or 2009, and consumes at least 23 percent but not more than 24.9 percent less kilowatt hours per year than the 2001 energy conservation standards,

“(C) \$100 in the case of a refrigerator which is manufactured in calendar year 2008, 2009, or 2010, and consumes at least 25 percent but not more than 29.9 percent less kilowatt hours per year than the 2001 energy conservation standards, and

“(D) \$200 in the case of a refrigerator manufactured in calendar year 2008, 2009, or 2010 and which consumes at least 30 percent less energy than the 2001 energy conservation standards.”.

(b) ELIGIBLE PRODUCTION.—

(1) SIMILAR TREATMENT FOR ALL APPLIANCES.—Subsection (c) of section 45M (relating to eligible production) is amended—

(A) by striking paragraph (2),

(B) by striking “(1) IN GENERAL” and all that follows through “the eligible” and inserting “The eligible”, and

(C) by moving the text of such subsection in line with the subsection heading and redesignating subparagraphs (A) and (B) as paragraphs (1) and (2), respectively.

(2) MODIFICATION OF BASE PERIOD.—Paragraph (2) of section 45M(c), as amended by paragraph (1) of this section, is amended by striking “3-calendar year” and inserting “2-calendar year”.

(c) TYPES OF ENERGY EFFICIENT APPLIANCES.—Subsection (d) of section 45M (defining types of energy efficient appliances) is amended to read as follows:

“(d) TYPES OF ENERGY EFFICIENT APPLIANCE.—For purposes of this section, the types of energy efficient appliances are—

“(1) dishwashers described in subsection (b)(1),

“(2) clothes washers described in subsection (b)(2), and

“(3) refrigerators described in subsection (b)(3).”.

(d) AGGREGATE CREDIT AMOUNT ALLOWED.—

(1) INCREASE IN LIMIT.—Paragraph (1) of section 45M(e) (relating to aggregate credit amount allowed) is amended to read as follows:

“(1) AGGREGATE CREDIT AMOUNT ALLOWED.—The aggregate amount of credit allowed under subsection (a) with respect to a taxpayer for any taxable year shall not exceed \$75,000,000 reduced by the amount of the credit allowed under subsection (a) to the taxpayer (or any predecessor) for all prior taxable years beginning after December 31, 2007.”.

(2) EXCEPTION FOR CERTAIN REFRIGERATOR AND CLOTHES WASHERS.—Paragraph (2) of section 45M(e) is amended to read as follows:

“(2) AMOUNT ALLOWED FOR CERTAIN REFRIGERATORS AND CLOTHES WASHERS.—Refrigerators described in subsection (b)(3)(D) and clothes washers described in subsection (b)(2)(D) shall not be taken into account under paragraph (1).”.

(e) QUALIFIED ENERGY EFFICIENT APPLIANCES.—

(1) IN GENERAL.—Paragraph (1) of section 45M(f) (defining qualified energy efficient appliance) is amended to read as follows:

“(1) QUALIFIED ENERGY EFFICIENT APPLIANCE.—The term ‘qualified energy efficient appliance’ means—

“(A) any dishwasher described in subsection (b)(1),

“(B) any clothes washer described in subsection (b)(2), and

“(C) any refrigerator described in subsection (b)(3).”.

(2) CLOTHES WASHER.—Section 45M(f)(3) (defining clothes washer) is amended by inserting “commercial” before “residential” the second place it appears.

(3) TOP-LOADING CLOTHES WASHER.—Subsection (f) of section 45M (relating to definitions) is amended by redesignating paragraphs (4), (5), (6), and (7) as paragraphs (5), (6), (7), and (8), respectively, and by inserting after paragraph (3) the following new paragraph:

“(4) TOP-LOADING CLOTHES WASHER.—The term ‘top-loading clothes washer’ means a clothes washer which has the clothes container compartment access located on the top of the machine and which operates on a vertical axis.”.

(4) REPLACEMENT OF ENERGY FACTOR.—Section 45M(f)(6), as redesignated by paragraph (3), is amended to read as follows:

“(6) MODIFIED ENERGY FACTOR.—The term ‘modified energy factor’ means the modified energy factor established by the Department of Energy for compliance with the Federal energy conservation standard.”.

(5) GALLONS PER CYCLE; WATER CONSUMPTION FACTOR.—Section 45M(f) (relating to definitions), as amended by paragraph (3), is amended by adding at the end the following:

“(9) GALLONS PER CYCLE.—The term ‘gallons per cycle’ means, with respect to a dishwasher, the amount of water, expressed in gallons, required to complete a normal cycle of a dishwasher.

“(10) WATER CONSUMPTION FACTOR.—The term ‘water consumption factor’ means, with respect to a clothes washer, the quotient of the total weighted per-cycle water consumption divided by the cubic foot (or liter) capacity of the clothes washer.”.

(f) EFFECTIVE DATE.—The amendments made by this section shall apply to appliances produced after December 31, 2007.

#### TITLE VI—EXTENSION OF ALTERNATIVE FUELS AND MARGINAL PRODUCTION

##### SEC. 601. PERCENTAGE DEPLETION FOR MARGINAL WELL PRODUCTION.

(a) IN GENERAL.—Section 613A(c)(6)(H) (relating to temporary suspension of taxable income limit with respect to marginal production) is amended by striking “January 1, 2008” and inserting “January 1, 2010”.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to taxable years beginning after December 31, 2007.

##### SEC. 602. CREDITS FOR BIODIESEL AND RENEWABLE DIESEL.

(a) IN GENERAL.—Sections 40A(g), 6426(c)(6), and 6427(e)(5)(B) are each amended by striking “December 31, 2008” and inserting “December 31, 2009”.

(b) EFFECTIVE DATE.—The amendments made by this section shall apply to fuel produced, and sold or used, after December 31, 2008.

##### SEC. 603. CREDIT FOR ALTERNATIVE FUELS.

(a) IN GENERAL.—Sections 6426(d)(4), 6426(e)(3), and 6427(e)(5)(C) are each amended by striking “September 30, 2009” and inserting “December 31, 2009”.

(b) EFFECTIVE DATE.—The amendments made by this section shall apply to fuel produced, and sold or used, after September 30, 2009.

#### TITLE VII—TAX ADMINISTRATION

##### SEC. 701. PERMANENT AUTHORITY FOR UNDERCOVER OPERATIONS.

(a) IN GENERAL.—Section 7608(c) (relating to rules relating to undercover operations) is amended by striking paragraph (6).

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to oper-

ations conducted after the date of the enactment of this Act.

##### SEC. 702. PERMANENT DISCLOSURES OF CERTAIN TAX RETURN INFORMATION.

(a) DISCLOSURES TO FACILITATE COMBINED EMPLOYMENT TAX REPORTING.—

(1) IN GENERAL.—Section 6103(d)(5) (relating to disclosure for combined employment tax reporting) is amended—

(A) by striking “REPORTING” in the heading thereof and all that follows through “The Secretary” in subparagraph (A) and inserting “REPORTING.—The Secretary”, and

(B) by striking subparagraph (B).

(2) EFFECTIVE DATE.—The amendments made by this subsection shall apply to disclosures after the date of the enactment of this Act.

(b) DISCLOSURES RELATING TO CERTAIN PROGRAMS ADMINISTERED BY THE DEPARTMENT OF VETERANS AFFAIRS.—

(1) IN GENERAL.—Section 6103(l)(7)(D) (relating to programs to which rule applies) is amended by striking the last sentence.

(2) TECHNICAL AMENDMENT.—Section 6103(l)(7)(D)(viii)(III) is amended by striking “sections 1710(a)(1)(I), 1710(a)(2), 1710(b), and 1712(a)(2)(B)” and inserting “sections 1710(a)(2)(G), 1710(a)(3), and 1710(b)”.

##### SEC. 703. DISCLOSURE OF INFORMATION RELATING TO TERRORIST ACTIVITIES.

(a) DISCLOSURE OF RETURN INFORMATION TO APPRISE APPROPRIATE OFFICIALS OF TERRORIST ACTIVITIES.—Clause (iv) of section 6103(i)(3)(C) (relating to termination) is amended by striking “December 31, 2007” and inserting “December 31, 2009”.

(b) DISCLOSURE UPON REQUEST OF INFORMATION RELATING TO TERRORIST ACTIVITIES.—Subparagraph (E) of section 6103(i)(7) (relating to termination) is amended by striking “December 31, 2007” and inserting “December 31, 2009”.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to disclosures after the date of the enactment of this Act.

#### SUBMITTED RESOLUTIONS

SENATE RESOLUTION 588—HONORING DR. FENG SHAN HO, A MAN OF GREAT COURAGE AND HUMANITY, WHO SAVED THE LIVES OF THOUSANDS OF AUSTRIAN JEWS BETWEEN 1938 AND 1940

Mr. HATCH (for himself, Mrs. FEINSTEIN, Mr. BARRASSO, Mrs. BOXER, Mr. BENNETT, Mr. LEVIN, Mr. COLEMAN, Mr. LIEBERMAN, Mr. KYL, Ms. COLLINS, Mr. ISAKSON, Mr. SPECTER, and Mr. VOINOVICH) submitted the following resolution; which was considered and agreed to:

S. RES. 588

Whereas, at great personal risk and sacrifice, Dr. Feng Shan Ho authorized the issuance of Chinese visas to Jewish persons so they could emigrate from Austria and escape the horrors of the Holocaust;

Whereas it is necessary to honor Dr. Ho posthumously because, in the ultimate demonstration of selfless humanitarianism, Dr. Ho never sought recognition for his courageous actions;

Whereas 70 years ago, Adolf Hitler's troops crossed into Austria and announced the Anschluss (the annexation of Austria to Germany), thereby applying all anti-Semitic decrees to Austrian Jews;

Whereas the Nazis brutally persecuted more than 200,000 Austrian Jews, by forcibly

segregating them, depriving them of their citizenship and livelihoods, and interning them in concentration camps;

Whereas the fierceness of the persecution in Austria became the model for the future persecution of Jews in other Nazi-conquered territories;

Whereas the Nazis initially assumed a policy of coerced expulsion, with the goal of eventually removing all Jewish persons from Europe;

Whereas most other foreign consulates, although besieged by desperate Jews, offered no help;

Whereas a young Chinese diplomat in Vienna, Dr. Feng Shan Ho, refused to stand by and witness the destruction of innocent human beings, and authorized the issuance of visas for all Jews who asked;

Whereas word spread quickly and Jewish persons formed long lines in front of the Chinese Consulate to obtain the lifesaving visas;

Whereas the Chinese ambassador in Berlin ordered Dr. Ho to stop authorizing visas for Jews, but Dr. Ho nevertheless continued, at risk to his career, to prepare the visas;

Whereas in 1939, the Nazis confiscated the Chinese Consulate building, on the grounds that it was a Jewish-owned building;

Whereas, when the Chinese government refused funds to relocate the Consulate, Dr. Ho reopened the Consulate in another building and personally paid all the expenses;

Whereas in May 1940, Dr. Ho left Vienna, having authorized visas for thousands of Austrian Jews;

Whereas after 4 decades in diplomatic service to China, in 1973, Dr. Ho moved to the United States to join his children;

Whereas Dr. Ho became a United States citizen and lived in San Francisco until September 28, 1997, when he passed away at the age of 96;

Whereas the world only knows of Dr. Ho's courageous actions because of a chance discovery among his diplomatic papers after his death, and the full extent of Dr. Ho's heroism is still being uncovered; and

Whereas in 2000, the State of Israel posthumously made Dr. Ho an honorary citizen of Israel and granted him one of Israel's highest honors, the title of Righteous Among the Nations, "for his humanitarian courage in issuing Chinese visas to Jews in Vienna in spite of orders from his superior to the contrary": Now, therefore, be it

*Resolved*, That the Senate—

(1) honors and salutes the great courage and humanity of Dr. Feng Shan Ho for acting at great personal risk to issue Chinese visas to Jews in Vienna between 1938 and 1940; and

(2) recognizes his heroic deeds in saving the lives of thousands of Jewish persons by allowing them to escape the Holocaust.

#### AMENDMENTS SUBMITTED AND PROPOSED

SA 4976. Mr. DEMINT submitted an amendment intended to be proposed by him to the bill S. 3036, to direct the Administrator of the Environmental Protection Agency to establish a program to decrease emissions of greenhouse gases, and for other purposes; which was ordered to lie on the table.

SA 4977. Mr. DEMINT submitted an amendment intended to be proposed by him to the bill S. 3036, supra; which was ordered to lie on the table.

SA 4978. Mr. REID (for Mr. BIDEN (for himself, Mr. LUGAR, Mr. MENENDEZ, and Mr. HAGEL)) submitted an amendment intended to be proposed to amendment SA 4825 proposed by Mrs. BOXER (for herself, Mr. WARNER, and Mr. LIEBERMAN) to the bill S. 3036, supra; which was ordered to lie on the table.

SA 4979. Mr. NELSON, of Florida (for himself, Mr. HAGEL, Mr. SESSIONS, and Mrs. MUR-

RAY) submitted an amendment intended to be proposed by him to the bill S. 3001, to authorize appropriations for fiscal year 2009 for military activities of the Department of Defense, for military construction, and for defense activities of the Department of Energy, to prescribe military personnel strengths for such fiscal year, and for other purposes; which was ordered to lie on the table.

#### TEXT OF AMENDMENTS

SA 4976. Mr. DEMINT submitted an amendment intended to be proposed by him to the bill S. 3036, to direct the Administrator of the Environmental Protection Agency to establish a program to decrease emissions of greenhouse gases, and for other purposes; which was ordered to lie on the table; as follows:

Insert at the appropriate place the following:

##### TITLE PROHIBITION ON EARMARKS SEC. 01. PROHIBITION ON EARMARKS.

(a) IN GENERAL.—It shall not be in order to consider a bill, resolution, amendment, or conference report that proposes an earmark of funds provided or made available by this Act.

(b) DEFINITION.—In this section, the term "earmark" means a provision or report language included primarily at the request of a Senator or a Member of the House of Representatives providing, authorizing, or recommending a specific amount of discretionary budget authority, credit authority, or other spending authority for a contract, loan, loan guarantee, grant, loan authority, or other expenditure with or to an entity, or targeted to a specific State, locality, or Congressional district, other than through a statutory or administrative formula-driven or competitive award process.

(c) SUPERMAJORITY WAIVER AND APPEAL.—This section may be waived or suspended in the Senate only by an affirmative vote of ⅔ of the Members, duly chosen and sworn. An affirmative vote of ⅔ of the Members of the Senate, duly chosen and sworn, shall be required in the Senate to sustain an appeal of the ruling of the Chair on a point of order raised under this section.

(d) PROHIBITION ON EXTRA LEGISLATIVE EARMARKS.—None of the funds provided or made available by this Act shall be committed, obligated, or expended at the request of Members of Congress or their staff through oral or written communication for projects, programs, or grants to an entity, or targeted to a specific State, locality or Congressional district, other than through a statutory or administrative formula-driven or competitive award process.

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Insert at the appropriate to place the following:

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(a) IN GENERAL.—It shall not be in order to consider a bill, resolution, amendment, or conference report that proposes an earmark of funds provided or made available by this Act.

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SA 4978. Mr. REID (for Mr. BIDEN (for himself, Mr. LUGAR, Mr. MENENDEZ, and Mr. HAGEL)) submitted an amendment intended to be proposed to amendment SA 4825 proposed by Mrs. BOXER (for herself, Mr. WARNER, and Mr. LIEBERMAN) to the bill S. 3036, to direct the Administrator of the Environmental Protection Agency to establish a program to decrease emissions of greenhouse gases, and for other purposes; which was ordered to lie on the table; as follows:

On page 44, line 10, strike "and" and insert a semicolon.

On page 44, line 11, strike the period at the end and insert "and".

On page 44, between lines 11 and 12, insert the following:

(vi) the Committee on Financial Services. On page 44, line 14, strike "subsection (c)(1)" and insert "subsection (d)(1)".

On page 44, strike lines 18 through 20 and insert the following:

(A) is eligible to receive official development assistance according to the guidelines of the Development Assistance Committee of the Organization for Economic Cooperation and Development; and

On page 45, between lines 8 and 9, insert the following:

(4) FUND.—The term "Fund" means the International Clean Energy Deployment Fund established under subsection (c)(1).

On page 45, line 9, strike "(4)" and insert "(5)".

On page 45, between lines 17 and 18, insert the following:

(c) INTERNATIONAL CLEAN ENERGY DEPLOYMENT FUND.—

(1) ESTABLISHMENT.—There is established in the Treasury of the United States a fund, to be known as the "International Clean Energy Deployment Fund".

(2) USE OF FUNDS.—All amounts in the Fund shall be made available, without further appropriation or fiscal year limitation, for purposes of this section.

On page 45, line 18, strike "(c)" and insert "(d)".

On page 46, line 23, strike "and" and insert a semicolon.

On page 47, line 2, strike the period at the end and insert a semicolon.

On page 47, between lines 2 and 3, insert the following:

(D) no single country receives more than 15 percent of the funds awarded during any 3-year period; and

(E) assistance is targeted at reducing or eliminating the increased costs associated with deploying clean technologies in place of traditional technologies.