

bill H.R. 5140, *supra*; which was ordered to lie on the table.

TEXT OF AMENDMENTS

SA 3989. Mr. ALLARD submitted an amendment intended to be proposed by him to the bill H.R. 5140, to provide economic stimulus through recovery rebates to individuals, incentives for business investment, and an increase in conforming and FHA loan limits; which was ordered to lie on the table; as follows:

On page 55, between lines 19 and 20, insert the following:

SEC. 203. TEMPORARY INCREASE IN LOAN LIMIT FOR HOME EQUITY CONVERSION MORTGAGES.

For home equity conversion mortgages originated during the period beginning on July 1, 2007, and ending at the end of December 31, 2008, notwithstanding section 255(g) of the National Housing Act (12 U.S.C. 1715z-20(g)), the limitation on the maximum principal obligation of a home equity conversion mortgage that may be insured by the Secretary of Housing and Urban Development under such section 255 shall not exceed the dollar limitation established under section 201(a)(2) of this Act (relating to increased loan limits for the Federal Home Loan Mortgage Corporation).

SEC. 204. TEMPORARY INCREASE IN LOAN LIMIT FOR MANUFACTURED HOUSING.

During the period beginning on July 1, 2007, and ending at the end of December 31, 2008, with respect to any bank, trust company, personal finance company, mortgage company, building and loan association, installment lending company, or other such financial institution, that received or seeks insurance protection under section 2 of the National Housing Act (12 U.S.C. 1703(b)), the dollar limitation against losses which may sustain as a result of a loan, advance of credit, or purchase of an obligation representing such loans and advances shall not exceed—

(1) \$25,090 if made for the purpose of financing alterations, repairs and improvements upon or in connection with existing manufactured homes;

(2) \$69,678 if made for the purpose of financing the purchase of a manufactured home;

(3) \$92,904 if made for the purpose of financing the purchase of a manufactured home and a suitably developed lot on which to place the home; and

(4) \$23,226 if made for the purpose of financing the purchase, by an owner of a manufactured home which is the principal residence of that owner, of a suitably developed lot on which to place that manufactured home, and if the owner certifies that he or she will place the manufactured home on the lot acquired with such loan within 6 months after the date of such loan.

SA 3990. Mr. ALLARD submitted an amendment intended to be proposed by him to the bill H.R. 5140, to provide economic stimulus through recovery rebates to individuals, incentives for business investment, and an increase in conforming and FHA loan limits; which was ordered to lie on the table; as follows:

On page 14, after line 22, insert the following:

SEC. 104. CARRYBACK OF CERTAIN NET OPERATING LOSSES ALLOWED FOR 5 YEARS; TEMPORARY SUSPENSION OF 90 PERCENT AMT LIMIT.

(a) IN GENERAL.—Subparagraph (H) of section 172(b)(1) of the Internal Revenue Code of 1986 is amended to read as follows:

“(H) 5-YEAR CARRYBACK OF CERTAIN LOSSES.—

“(i) TAXABLE YEARS ENDING DURING 2001 AND 2002.—In the case of a net operating loss for any taxable year ending during 2001 or 2002, subparagraph (A)(i) shall be applied by substituting ‘5’ for ‘2’ and subparagraph (F) shall not apply.

“(ii) TAXABLE YEARS BEGINNING OR ENDING DURING 2006, 2007, AND 2008.—In the case of a net operating loss for any taxable year beginning or ending during 2006, 2007, or 2008—

“(I) subparagraph (A)(i) shall be applied by substituting ‘5’ for ‘2’.

“(II) subparagraph (E)(ii) shall be applied by substituting ‘4’ for ‘2’, and

“(III) subparagraph (F) shall not apply.”.

(b) TEMPORARY SUSPENSION OF 90 PERCENT LIMIT ON CERTAIN NOL CARRYBACKS AND CARRYOVERS.—

(1) IN GENERAL.—Section 56(d) of the of the Internal Revenue Code of 1986 is amended by adding at the end the following new paragraph:

“(3) ADDITIONAL ADJUSTMENTS.—For purposes of paragraph (1)(A), the amount described in clause (I) of paragraph (1)(A)(ii) shall be increased by the amount of the net operating loss deduction allowable for the taxable year under section 172 attributable to the sum of—

“(A) carrybacks of net operating losses from taxable years beginning or ending during 2006, 2007, and 2008, and

“(B) carryovers of net operating losses to taxable years beginning or ending during 2006, 2007, or 2008.”.

(2) CONFORMING AMENDMENT.—Subclause (I) of section 56(d)(1)(A)(i) of such Code is amended by inserting “amount of such” before “deduction described in clause (ii)(I)”.

(c) ANTI-ABUSE RULES.—The Secretary of Treasury or the Secretary’s designee shall prescribe such rules as are necessary to prevent the abuse of the purposes of the amendments made by this section, including anti-stuffing rules, anti-churning rules (including rules relating to sale-leasebacks), and rules similar to the rules under section 1091 of the Internal Revenue Code of 1986 relating to losses from wash sales.

(d) EFFECTIVE DATES.—

(1) SUBSECTION (a).—

(A) IN GENERAL.—Except as provided in subparagraph (B), the amendments made by subsection (a) shall apply to net operating losses arising in taxable years beginning or ending in 2006, 2007, or 2008.

(B) ELECTION.—In the case of a net operating loss for a taxable year beginning or ending during 2006 or 2007—

(i) any election made under section 172(b)(3) of the Internal Revenue Code of 1986 may (notwithstanding such section) be revoked before November 1, 2008, and

(ii) any election made under section 172(j) of such Code shall (notwithstanding such section) be treated as timely made if made before November 1, 2008.

(2) SUBSECTION (b).—The amendments made by subsection (b) shall apply to taxable years ending after December 31, 1995.

SA 3991. Mr. SANDERS (for himself, Mr. AKAKA, and Mr. KERRY) submitted an amendment intended to be proposed to amendment SA 3983 proposed by Mr. REID to the bill H.R. 5140, to provide economic stimulus through recovery rebates to individuals, incentives for business investment, and an increase in conforming and FHA loan limits; which was ordered to lie on the table; as follows:

At the end of the bill, add the following:

TITLE VI—OTHER ASSISTANCE

SEC. 601. TEMPORARY INCREASE IN SPECIALLY ADAPTED HOUSING BENEFITS FOR DISABLED VETERANS.

(a) IN GENERAL.—Section 2102 of title 38, United States Code, is amended—

(1) in subsection (b)(2), by striking “\$10,000” and inserting “\$12,000”; and

(2) in subsection (d)—

(A) in paragraph (1), by striking “\$50,000” and inserting “\$60,000”; and

(B) in paragraph (2), by striking “\$10,000” and inserting “\$12,000”.

(b) EFFECTIVE DATE.—The amendments made by subsection (a) shall be effective during the period beginning on the date of the enactment of this Act and ending on September 30, 2008.

(c) REVIVAL.—Effective on October 1, 2008, the provisions of subsection (b)(2) and paragraphs (1) and (2) of subsection (d) of such section 2102, as such provisions were in effect on the day before the date of the enactment of this Act, are hereby revived.

SEC. 602. TEMPORARY INCREASE IN ASSISTANCE FOR PROVIDING AUTOMOBILES OR OTHER CONVEYANCES TO CERTAIN DISABLED VETERANS.

(a) IN GENERAL.—Section 3902(a) of title 38, United States Code, is amended by striking “\$11,000” and inserting “\$22,484”.

(b) EFFECTIVE DATE.—The amendment made by subsection (a) shall be effective during the period beginning on the date of the enactment of this Act and ending on September 30, 2008.

(c) REVIVAL.—Effective on October 1, 2008, the provisions of such section 3902(a), as such provisions were in effect on the day before the date of the enactment of this Act, are hereby revived.

SA 3992. Mr. BROWN (for himself, Mrs. BOXER, Mr. BINGAMAN, Mr. SANDERS, and Mr. SCHUMER) submitted an amendment intended to be proposed by him to the bill H.R. 5140, to provide economic stimulus through recovery rebates to individuals, incentives for business investment, and an increase in conforming and FHA loan limits; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. . EMERGENCY FUNDING.

(a) IN GENERAL.—There is hereby appropriated to the Secretary of Agriculture to carry out the purposes of section 27(a) of the Food Stamp Act of 1977 (7 U.S.C. 2036(a)) \$100,000,000, to remain available until expended.

(b) USE OF FUNDS.—

(1) IN GENERAL.—In carrying out subsection (a), the Secretary may—

(A) waive such procurement rules as may be necessary to expedite the purchase and distribution of commodities to emergency feeding organizations; and

(B) divert to the emergency food assistance program established under the Emergency Food Assistance Act of 1983 (7 U.S.C. 7501 et seq.) commodities held in inventory for other programs that can be replaced at a later date without program disruption.

(2) DISTRIBUTION COSTS.—A State may choose to use up to 10 percent of the total funds made available to the State under this section for distribution costs.

SA 3993. Mr. ALEXANDER submitted an amendment intended to be proposed to amendment SA 3983 proposed by Mr. REID to the bill H.R. 5140, to provide economic stimulus through recovery

rebates to individuals, incentives for business investment, and an increase in conforming and FHA loan limits; which was ordered to lie on the table; as follows:

On page 33, strike line 1 through page 44, line 24.

SA 3994. Mr. ALEXANDER submitted an amendment intended to be proposed to amendment SA 3983 proposed by Mr. REID to the bill H.R. 5140, to provide economic stimulus through recovery rebates to individuals, incentives for business investment, and an increase in conforming and FHA loan limits; which was ordered to lie on the table; as follows:

On page 34, strike line 20 through page 37, line 6, and insert the following:

SEC. 125. EXTENSION OF NEW ENERGY EFFICIENT HOME CREDIT.

Subsection (g) of section 45L of the Internal Revenue Code of 1986 (relating to termination) is amended by striking “December 31, 2008” and inserting “December 31, 2009”.

SEC. 126. EXTENSION OF ENERGY CREDIT.

(a) **SOLAR ENERGY PROPERTY.**—Paragraphs (2)(A)(i)(II) and (3)(A)(ii) of section 48(a) of the Internal Revenue Code of 1986 (relating to energy credit) are each amended by striking “January 1, 2009” and inserting “January 1, 2010”.

(b) **FUEL CELL PROPERTY.**—Subparagraph (E) of section 48(c)(1) of the Internal Revenue Code of 1986 (relating to qualified fuel cell property) is amended by striking “December 31, 2008” and inserting “December 31, 2009”.

(c) **MICROTURBINE PROPERTY.**—Subparagraph (E) of section 48(c)(2) of the Internal Revenue Code of 1986 (relating to qualified microturbine property) is amended by striking “December 31, 2008” and inserting “December 31, 2009”.

SA 3995. Mr. NELSON of Florida (for himself and Ms. SNOWE) submitted an amendment intended to be proposed to amendment SA 3983 proposed by Mr. REID to the bill H.R. 5140, to provide economic stimulus through recovery rebates to individuals, incentives for business investment, and an increase in conforming and FHA loan limits; which was ordered to lie on the table; as follows:

At the end of title I, add the following:

SEC. ____ . REFUND CHECK INTEGRITY PROTECTION.

(a) **DEFINITIONS.**—In this section:

(1) **DOMAIN NAME.**—The term “domain name” means any alphanumeric designation that is registered with or assigned by any domain name registrar, domain name registry, or other domain name registration authority as part of an electronic address on the Internet.

(2) **ELECTRONIC MAIL ADDRESS.**—The term “electronic mail address” means a destination, commonly expressed as a string of characters, consisting of a unique user name or mailbox (commonly referred to as the “local part”) and a reference to an Internet domain (commonly referred to as the “domain part”), whether or not displayed, to which an electronic mail message can be sent or delivered.

(3) **ELECTRONIC MAIL MESSAGE.**—The term “electronic mail message” means a message sent to a unique electronic mail address.

(4) **IDENTIFYING INFORMATION.**—The term “identifying information”, with respect to an individual, means any of the following:

(A) The last name of the individual combined with the first initial or first name of the individual.

(B) The home address of the individual.

(C) The telephone number of the individual.

(D) The social security number of the individual.

(E) The taxpayer identification number of the individual.

(F) The employer identification number that is the same as or is derived from the social security number of the individual.

(G) A financial account number, credit card number, or debit card number of the individual that is combined with any required security code, access code, or password that would permit access to a financial account of such individual.

(H) The driver’s license identification number or State resident identification number of the individual.

(I) Such other information that is sufficient to identify the individual by name.

(5) **INTERNET.**—The term “Internet” means the international computer network of both Federal and non-Federal interoperable packet switched data networks.

(6) **WEB PAGE.**—The term “web page” means a location, with respect to the World Wide Web, that has a single Uniform Resource Locator or another single location with respect to the Internet, as the Federal Trade Commission may prescribe.

(b) **USE OF DECEPTIVE OR MISLEADING WEB PAGES, DOMAIN NAMES, AND ELECTRONIC MAIL MESSAGES REFERRING TO THE INTERNAL REVENUE SERVICE.**—It shall be unlawful for any person, by means of a web page, domain name, electronic mail message, or otherwise through the use of the Internet, to solicit, request, or take any action, to induce an individual to provide identifying information by representing itself to be the Internal Revenue Service, or another governmental office administering any refund of Federal taxes, without the authority or approval of the Commissioner of Internal Revenue, if—

(1) the representing person does not have the express authority or approval of the Commissioner of Internal Revenue or other governmental office to represent itself as the Internal Revenue Service, or another governmental office administering any refund of Federal taxes; and

(2) the representing person has actual knowledge, or knowledge fairly implied on the basis of objective circumstances, that such web page, domain name, electronic mail message, or other means would be likely to mislead an individual, acting reasonably under the circumstances, about a material fact regarding the contents of such electronic mail message, instant message, web page, or advertisement (consistent with the criteria used in the enforcement of section 5 of the Federal Trade Commission Act (15 U.S.C. 45)).

(c) **ENFORCEMENT BY FEDERAL TRADE COMMISSION.**—

(1) **UNFAIR OR DECEPTIVE ACT OR PRACTICE.**—A violation of a prohibition described in subsection (b) shall be treated as a violation of a rule defining an unfair or deceptive act or practice described under section 18(a)(1)(B) of the Federal Trade Commission Act (15 U.S.C. 57a(a)(1)(B)).

(2) **ACTIONS BY THE FEDERAL TRADE COMMISSION.**—The Federal Trade Commission shall enforce the provisions of paragraph (1) and subsection (b) in the same manner, by the same means, and with the same jurisdiction, powers, and duties as though all applicable terms and provisions of the Federal Trade Commission Act (15 U.S.C. 41 et seq.) were incorporated into and made part of this section.

(3) **AVAILABILITY OF CEASE-AND-DESIST ORDERS AND INJUNCTIVE RELIEF WITHOUT SHOWING OF KNOWLEDGE.**—In any proceeding or action pursuant to paragraph (2) to enforce compliance through an order to cease and desist or an injunction, the Federal Trade Commission shall not be required to allege or prove the state of mind required by subsection (b).

(d) **REFUND CHECK PROTECTION WORKING GROUP.**—

(1) **ESTABLISHMENT.**—Not later than 30 days after the date of the enactment of this section, the Commissioner of Internal Revenue shall establish a working group to be known as the “Refund Check Protection Working Group” (hereafter in this subsection referred to as the “Working Group”).

(2) **MEMBERSHIP.**—

(A) **APPOINTMENT AND CONSULTATION.**—Subject to subparagraph (B), members of the Working group shall be appointed by the Commissioner of Internal Revenue in consultation with the head of each of the agencies described in such subparagraph.

(B) **COMPOSITION.**—The Working Group shall be composed of 5 members of whom—

(i) 1 shall be a representative of the Internal Revenue Service;

(ii) 1 shall be a representative of the Federal Trade Commission;

(iii) 1 shall be a representative of the Department of Justice;

(iv) 1 shall be a representative of the Federal Bureau of Investigation; and

(v) 1 shall be a representative of the Secret Service.

(C) **CHAIR.**—The Working Group shall select a chair from among its members.

(3) **DUTIES.**—

(A) **BEST PRACTICES.**—The Working Group shall collect, review, disseminate, and advise on best practices and any additional governmental efforts required to protect the integrity of the distribution of refunds for Federal taxes.

(B) **MONTHLY REPORT.**—Not later than 3 months after the date on which the Working Group is established, and every month thereafter, the Working Group shall submit to Congress a report on its findings with respect to its activities under subparagraph (A).

(4) **TERMINATION.**—This Working Group shall terminate 180 days after the date of the enactment of this section.

(e) **EFFECT ON FEDERAL TRADE COMMISSION ACT.**—Nothing in this section may be construed to reduce the authority of the Federal Trade Commission to bring enforcement actions under the Federal Trade Commission Act for materially false or deceptive representations or unfair practices on the Internet.

SA 3996. Mr. NELSON of Florida (for himself and Ms. SNOWE) submitted an amendment intended to be proposed to amendment SA 3983 proposed by Mr. REID to the bill H.R. 5140, to provide economic stimulus through recovery rebates to individuals, incentives for business investment, and an increase in conforming and FHA loan limits; which was ordered to lie on the table; as follows:

On page 49, after line 19, add the following:

Subtitle E—Other Provisions

SEC. 132. REFUND CHECK INTEGRITY PROTECTION.

(a) **DEFINITIONS.**—In this section:

(1) **DOMAIN NAME.**—The term “domain name” means any alphanumeric designation that is registered with or assigned by any domain name registrar, domain name registry, or other domain name registration authority

as part of an electronic address on the Internet.

(2) **ELECTRONIC MAIL ADDRESS.**—The term “electronic mail address” means a destination, commonly expressed as a string of characters, consisting of a unique user name or mailbox (commonly referred to as the “local part”) and a reference to an Internet domain (commonly referred to as the “domain part”), whether or not displayed, to which an electronic mail message can be sent or delivered.

(3) **ELECTRONIC MAIL MESSAGE.**—The term “electronic mail message” means a message sent to a unique electronic mail address.

(4) **IDENTIFYING INFORMATION.**—The term “identifying information”, with respect to an individual, means any of the following:

(A) The last name of the individual combined with the first initial or first name of the individual.

(B) The home address of the individual.

(C) The telephone number of the individual.

(D) The social security number of the individual.

(E) The taxpayer identification number of the individual.

(F) The employer identification number that is the same as or is derived from the social security number of the individual.

(G) A financial account number, credit card number, or debit card number of the individual that is combined with any required security code, access code, or password that would permit access to a financial account of such individual.

(H) The driver's license identification number or State resident identification number of the individual.

(I) Such other information that is sufficient to identify the individual by name.

(5) **INTERNET.**—The term “Internet” means the international computer network of both Federal and non-Federal interoperable packet switched data networks.

(6) **WEB PAGE.**—The term “web page” means a location, with respect to the World Wide Web, that has a single Uniform Resource Locator or another single location with respect to the Internet, as the Federal Trade Commission may prescribe.

(b) **USE OF DECEPTIVE OR MISLEADING WEB PAGES, DOMAIN NAMES, AND ELECTRONIC MAIL MESSAGES REFERRING TO THE INTERNAL REVENUE SERVICE.**—It shall be unlawful for any person, by means of a web page, domain name, electronic mail message, or otherwise through the use of the Internet, to solicit, request, or take any action, to induce an individual to provide identifying information by representing itself to be the Internal Revenue Service, or another governmental office administering any refund of Federal taxes, without the authority or approval of the Commissioner of Internal Revenue, if—

(1) the representing person does not have the express authority or approval of the Commissioner of Internal Revenue or other governmental office to represent itself as the Internal Revenue Service, or another governmental office administering any refund of Federal taxes; and

(2) the representing person has actual knowledge, or knowledge fairly implied on the basis of objective circumstances, that such web page, domain name, electronic mail message, or other means would be likely to mislead an individual, acting reasonably under the circumstances, about a material fact regarding the contents of such electronic mail message, instant message, web page, or advertisement (consistent with the criteria used in the enforcement of section 5 of the Federal Trade Commission Act (15 U.S.C. 45)).

(c) **ENFORCEMENT BY FEDERAL TRADE COMMISSION.**—

(1) **UNFAIR OR DECEPTIVE ACT OR PRACTICE.**—A violation of a prohibition described in subsection (b) shall be treated as a violation of a rule defining an unfair or deceptive act or practice described under section 18(a)(1)(B) of the Federal Trade Commission Act (15 U.S.C. 57a(a)(1)(B)).

(2) **ACTIONS BY THE FEDERAL TRADE COMMISSION.**—The Federal Trade Commission shall enforce the provisions of paragraph (1) and subsection (b) in the same manner, by the same means, and with the same jurisdiction, powers, and duties as though all applicable terms and provisions of the Federal Trade Commission Act (15 U.S.C. 41 et seq.) were incorporated into and made part of this section.

(3) **AVAILABILITY OF CEASE-AND-DESIST ORDERS AND INJUNCTIVE RELIEF WITHOUT SHOWING OF KNOWLEDGE.**—In any proceeding or action pursuant to paragraph (2) to enforce compliance through an order to cease and desist or an injunction, the Federal Trade Commission shall not be required to allege or prove the state of mind required by subsection (b).

(d) **REFUND CHECK PROTECTION WORKING GROUP.**—

(1) **ESTABLISHMENT.**—Not later than 30 days after the date of the enactment of this section, the Commissioner of Internal Revenue shall establish a working group to be known as the “Refund Check Protection Working Group” (hereafter in this subsection referred to as the “Working Group”).

(2) **MEMBERSHIP.**—

(A) **APPOINTMENT AND CONSULTATION.**—Subject to subparagraph (B), members of the Working group shall be appointed by the Commissioner of Internal Revenue in consultation with the head of each of the agencies described in such subparagraph.

(B) **COMPOSITION.**—The Working Group shall be composed of 5 members of whom—

(i) 1 shall be a representative of the Internal Revenue Service;

(ii) 1 shall be a representative of the Federal Trade Commission;

(iii) 1 shall be a representative of the Department of Justice;

(iv) 1 shall be a representative of the Federal Bureau of Investigation; and

(v) 1 shall be a representative of the Secret Service.

(C) **CHAIR.**—The Working Group shall select a chair from among its members.

(3) **DUTIES.**—

(A) **BEST PRACTICES.**—The Working Group shall collect, review, disseminate, and advise on best practices and any additional governmental efforts required to protect the integrity of the distribution of refunds for Federal taxes.

(B) **MONTHLY REPORT.**—Not later than 3 months after the date on which the Working Group is established, and every month thereafter, the Working Group shall submit to Congress a report on its findings with respect to its activities under subparagraph (A).

(4) **TERMINATION.**—This Working Group shall terminate 180 days after the date of the enactment of this section.

(e) **EFFECT ON FEDERAL TRADE COMMISSION ACT.**—Nothing in this section may be construed to reduce the authority of the Federal Trade Commission to bring enforcement actions under the Federal Trade Commission Act for materially false or deceptive representations or unfair practices on the Internet.

SA 3997. Mr. HARKIN submitted an amendment intended to be proposed to amendment SA 3983 submitted by Mr. BROWBACK (for himself, Mr. DORGAN, Ms. CANTWELL, and Mr. INOUE) to the

amendment SA 3899 proposed by Mr. DORGAN (for himself, Ms. MURKOWSKI, Mr. BAUCUS, Mr. KENNEDY, Mr. SMITH, Mr. NELSON of Nebraska, and Mr. SALAZAR) to the bill S. 1200, to amend the Indian Health Care Improvement Act to revise and extend the Act; which was ordered to lie on the table; as follows:

On page 4, line 13, strike “\$150,000 (\$300,000” and insert “\$75,000 (\$150,000”.

SA 3998. Mr. DORGAN submitted an amendment intended to be proposed by him to the bill H.R. 5140, to provide economic stimulus through recovery rebates to individuals, incentives for business investment, and an increase in conforming and FHA loan limits; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. . . SUSPENSION OF PETROLEUM ACQUISITION FOR STRATEGIC PETROLEUM RESERVE.

(a) **IN GENERAL.**—Except as provided in subsection (b) and notwithstanding any other provision of law, during calendar year 2008, the Secretary of Energy shall suspend acquisition of petroleum for the Strategic Petroleum Reserve through the royalty-in-kind program or any other acquisition method.

(b) **RESUMPTION.**—The Secretary may resume acquisition of petroleum for the Strategic Petroleum Reserve through the royalty-in-kind program or any other acquisition method under subsection (a) not earlier than 30 days after the date on which the Secretary notifies Congress that the Secretary has determined that the weighted average price of petroleum in the United States for the most recent 90-day period is \$50 or less per barrel.

SA 3999. Ms. LANDRIEU (for herself and Mr. VITTER) submitted an amendment intended to be proposed to amendment SA 3983 proposed by Mr. REID to the bill H.R. 5140, to provide economic stimulus through recovery rebates to individuals, incentives for business investment, and an increase in conforming and FHA loan limits; which was ordered to lie on the table; as follows:

On page 13, before line 4, insert the following:

SEC. 102. USE OF AMENDED INCOME TAX RETURNS TO TAKE INTO ACCOUNT RECEIPT OF CERTAIN HURRICANE-RELATED CASUALTY LOSS GRANTS BY DISALLOWING PREVIOUSLY TAKEN CASUALTY LOSS DEDUCTIONS.

Notwithstanding any other provision of the Internal Revenue Code of 1986, if a taxpayer claims a deduction for any taxable year with respect to a casualty loss to a personal residence (within the meaning of section 121 of such Code) resulting from Hurricane Katrina or Hurricane Rita and in a subsequent taxable year receives a grant under Public Law 109-148, 109-234, or 110-116 as reimbursement for such loss from the State of Louisiana or the State of Mississippi, such taxpayer may elect to file an amended income tax return for the taxable year in which such deduction was allowed and disallow such deduction. If elected, such amended return must be filed not later than the due date for filing the tax return for the taxable year in which the taxpayer receives such reimbursement. Any increase in Federal income tax resulting from such disallowance shall not be subject to any penalty

or interest under such Code if such amended return is so filed.

SA 4000. Ms. LANDRIEU (for herself and Mr. VITTER) submitted an amendment intended to be proposed to amendment SA 3983 proposed by Mr. REID to the bill H.R. 5140, to provide economic stimulus through recovery rebates to individuals, incentives for business investment, and an increase in conforming and FHA loan limits; which was ordered to lie on the table; as follows:

On page 4, line 14, insert "For purposes of the preceding sentence, adjusted gross income shall not include any income resulting from the recapture of any casualty loss deduction due to the receipt of any grants under Public Law 109-148, 109-234, or 110-116."

SA 4001. Mr. NELSON of Nebraska submitted an amendment intended to be proposed to amendment SA 3983 proposed by Mr. REID to the bill H.R. 5140, to provide economic stimulus through recovery rebates to individuals, incentives for business investment, and an increase in conforming and FHA loan limits; which was ordered to lie on the table; as follows:

At the end add the following:

TITLE VI—TEMPORARY INFRASTRUCTURE GRANTS TO STATES

SEC. 601. TEMPORARY INFRASTRUCTURE GRANTS TO STATES.

Section 601 of the Social Security Act (42 U.S.C. 801) is amended to read as follows:

"SEC. 601. TEMPORARY INFRASTRUCTURE GRANTS TO STATES.

"(a) APPROPRIATION.—There is authorized to be appropriated and is appropriated for making payments to States under this section, \$5,000,000,000 for fiscal year 2008.

"(b) PAYMENTS.—From the amount appropriated under subsection (a), the Secretary of the Treasury shall, not later than the later of the date that is 45 days after the date of enactment of this section or the date that a State provides the certification required by subsection (e), pay each State the amount determined for the State under subsection (c).

"(c) PAYMENTS BASED ON POPULATION.—

"(1) IN GENERAL.—Subject to paragraph (2), the amount appropriated under subsection (a) shall be used to pay each State an amount equal to the relative population proportion amount described in paragraph (3).

"(2) MINIMUM PAYMENT.—

"(A) IN GENERAL.—No State shall receive a payment under this section that is less than—

"(i) in the case of 1 of the 50 States or the District of Columbia, $\frac{1}{2}$ of 1 percent of the amount appropriated under subsection (a); and

"(ii) in the case of the Commonwealth of Puerto Rico, the United States Virgin Islands, Guam, the Commonwealth of the Northern Mariana Islands, or American Samoa, $\frac{1}{10}$ of 1 percent of the amount appropriated under subsection (a).

"(B) PRO RATA ADJUSTMENTS.—The Secretary of the Treasury shall adjust on a pro rata basis the amount of the payments to States determined under this section without regard to this subparagraph to the extent necessary to comply with the requirements of subparagraph (A).

"(3) RELATIVE POPULATION PROPORTION AMOUNT.—The relative population proportion amount described in this paragraph is the product of—

"(A) the amount described in subsection (a); and

"(B) the relative State population proportion (as defined in paragraph (4)).

"(4) RELATIVE STATE POPULATION PROPORTION DEFINED.—For purposes of paragraph (3)(B), the term 'relative State population proportion' means, with respect to a State, the amount equal to the quotient of—

"(A) the population of the State (as reported in the most recent decennial census); and

"(B) the total population of all States (as reported in the most recent decennial census).

"(d) USE OF PAYMENT.—

"(1) IN GENERAL.—Subject to paragraph (2), a State shall use the funds provided under a payment made under this section for infrastructure needs, including—

"(A) construction, maintenance, or repair of highways and bridges;

"(B) mass transit projects;

"(C) public works projects, such as water, wastewater treatment, sewer, or drinking water projects; or

"(D) other capital construction needs.

"(2) LIMITATION.—A State may only use funds provided under a payment made under this section if such funds are obligated for expenditure before October 1, 2008.

"(e) CERTIFICATION.—In order to receive a payment under this section, the State shall provide the Secretary of the Treasury with a certification that the State's proposed uses of the funds are consistent with subsection (d).

"(f) DEFINITION OF STATE.—In this section, the term 'State' means the 50 States, the District of Columbia, the Commonwealth of Puerto Rico, the United States Virgin Islands, Guam, the Commonwealth of the Northern Mariana Islands, and American Samoa.

"(g) REPEAL.—This title is repealed on October 1, 2008."

SA 4002. Mr. SANDERS (for himself and Mrs. CLINTON) submitted an amendment intended to be proposed to amendment SA 3983 proposed by Mr. REID to the bill H.R. 5140, to provide economic stimulus through recovery rebates to individuals, incentives for business investment, and an increase in conforming and FHA loan limits; which was ordered to lie on the table; as follows:

At the appropriate place in the appropriations section, insert the following:

() For an additional amount for community health centers under section 330 of the Public Health Service Act (42 U.S.C. 254b), \$148,000,000.

() For an additional amount for the weatherization assistance program of the Department of Energy, \$500,000,000.

() For an additional amount to carry out title X of the Energy Independence and Security Act of 2007 (Public Law 110-140; 121 Stat. 1748) and amendments made by that title, \$125,000,000.

At the appropriate place, insert the following:

SEC. ____ . TEMPORARY INCREASE IN SPECIALLY ADAPTED HOUSING BENEFITS FOR DISABLED VETERANS.

(a) IN GENERAL.—Section 2102 of title 38, United States Code, is amended—

(1) in subsection (b)(2), by striking "\$10,000" and inserting "\$12,000"; and

(2) in subsection (d)—

(A) in paragraph (1), by striking "\$50,000" and inserting "\$60,000"; and

(B) in paragraph (2), by striking "\$10,000" and inserting "\$12,000".

(b) EFFECTIVE DATE.—The amendments made by subsection (a) shall be effective during the period beginning on the date of the enactment of this Act and ending on September 30, 2008.

(c) REVIVAL.—Effective on October 1, 2008, the provisions of subsection (b)(2) and paragraphs (1) and (2) of subsection (d) of such section 2102, as such provisions were in effect on the day before the date of the enactment of this Act, are hereby revived.

SEC. ____ . TEMPORARY INCREASE IN ASSISTANCE FOR PROVIDING AUTOMOBILES OR OTHER CONVEYANCES TO CERTAIN DISABLED VETERANS.

(a) IN GENERAL.—Section 3902(a) of title 38, United States Code, is amended by striking "\$11,000" and inserting "\$22,484".

(b) EFFECTIVE DATE.—The amendment made by subsection (a) shall be effective during the period beginning on the date of the enactment of this Act and ending on September 30, 2008.

(c) REVIVAL.—Effective on October 1, 2008, the provisions of such section 3902(a), as such provisions were in effect on the day before the date of the enactment of this Act, are hereby revived.

SA 4003. Mr. SANDERS (for himself and Mrs. CLINTON) submitted an amendment intended to be proposed to amendment SA 3983 proposed by Mr. REID to the bill H.R. 5140, to provide economic stimulus through recovery rebates to individuals, incentives for business investment, and an increase in conforming and FHA loan limits; which was ordered to lie on the table; as follows:

On page 69, strike lines 1 through 4 and insert the following:

TITLE V—ADDITIONAL APPROPRIATIONS

SEC. 501. WEATHERIZATION ASSISTANCE.

In addition to amounts available as of the date of enactment of this Act for the weatherization assistance program of the Department of Energy, there is hereby appropriated for that program \$500,000,000.

TITLE VI—EMERGENCY DESIGNATION OF APPROPRIATED AMOUNTS

SEC. 601. EMERGENCY DESIGNATION.

SA 4004. Mr. SANDERS (for himself, Mrs. CLINTON, and Mr. KERRY) submitted an amendment intended to be proposed to amendment SA 3983 proposed by Mr. REID to the bill H.R. 5140, to provide economic stimulus through recovery rebates to individuals, incentives for business investment, and an increase in conforming and FHA loan limits; which was ordered to lie on the table; as follows:

On page 69, strike lines 1 through 4 and insert the following:

TITLE V—ADDITIONAL APPROPRIATIONS

SEC. 501. GREEN JOBS.

In addition to amounts available as of the date of enactment of this Act to carry out title X of the Energy Independence and Security Act of 2007 (Public Law 110-140; 121 Stat. 1748) and amendments made by that title, there is hereby appropriated for that title and those amendments \$125,000,000.

TITLE VI—EMERGENCY DESIGNATION OF APPROPRIATED AMOUNTS

SEC. 601. EMERGENCY DESIGNATION.

SA 4005. Mr. SANDERS submitted an amendment intended to be proposed to amendment SA 3983 proposed by Mr.

REID to the bill H.R. 5140, to provide economic stimulus through recovery rebates to individuals, incentives for business investment, and an increase in conforming and FHA loan limits; which was ordered to lie on the table; as follows:

At the appropriate place in the appropriations section, insert the following:

() For an additional amount for community health centers under section 330 of the Public Health Service Act (42 U.S.C. 254b), \$148,000,000.

SA 4006. Mr. CHAMBLISS (for himself, Mr. CRAPO, Mr. DEMINT, and Mr. COBURN) submitted an amendment intended to be proposed to amendment SA 3983 proposed by Mr. REID to the bill H.R. 5140, to provide economic stimulus through recovery rebates to individuals, incentives for business investment, and an increase in conforming and FHA loan limits; which was ordered to lie on the table; as follows:

Strike title V.

SA 4007. Mr. WYDEN (for himself, Mr. THUNE, Mr. DODD, Mr. SHELBY, Mrs. CLINTON, Mr. DURBIN, Mr. HARKIN, Mr. JOHNSON, Mr. MENENDEZ, Ms. MIKULSKI, Mr. REED, Mr. SANDERS, Mr. SCHUMER, and Mr. WEBB) submitted an amendment intended to be proposed to amendment SA 3983 proposed by Mr. REID to the bill H.R. 5140, to provide economic stimulus through recovery rebates to individuals, incentives for business investment, and an increase in conforming and FHA loan limits; which was ordered to lie on the table; as follows:

At the end, add the following:

TITLE VI—INCREASED FUNDING FOR HIGHWAY TRUST FUND

SEC. 601. REPLENISH EMERGENCY SPENDING FROM HIGHWAY TRUST FUND.

(a) IN GENERAL.—Section 9503(b) of the Internal Revenue Code of 1986 is amended—

(1) by adding at the end the following new paragraph:

“(7) EMERGENCY SPENDING REPLENISHMENT.—There is hereby appropriated to the Highway Trust Fund \$5,000,000,000, of which—

“(A) \$4,000,000,000 shall be deposited in the Highway Account; and

“(B) \$1,000,000,000 shall be deposited in the Mass Transit Account.”, and

(2) by striking “AMOUNTS EQUIVALENT TO CERTAIN TAXES AND PENALTIES” in the heading and inserting “CERTAIN AMOUNTS”.

(b) EFFECTIVE DATE.—The amendments made by this section shall take effect on the date of the enactment of this Act.

SEC. 602. OBLIGATION AUTHORITY FOR STIMULUS PROJECTS.

(a) IN GENERAL.—Section 1102 of the Safe, Accountable, Flexible, Efficient Transportation Equity Act: A Legacy for Users (23 U.S.C. 104 note; Public Law 109-59) is amended—

(1) in subsection (a)—

(A) in the matter preceding paragraph (1), by striking “(g) and (h)” and inserting “(g), (h), and (i)”; and

(B) paragraph (4), by striking “\$39,585,075,404” and inserting “\$43,585,075,404”; and

(2) by adding at the end the following:

“(I) OBLIGATION AUTHORITY FOR STIMULUS PROJECTS.—

“(1) IN GENERAL.—Of the obligation authority distributed under subsection (a)(4), not less than \$4,000,000,000 shall be provided to States for use in carrying out highway projects that the States determine will provide rapid economic stimulus.

“(2) REQUIREMENT.—A State that seeks a distribution of the obligation authority described in paragraph (1) shall agree to obligate funds so received not later than 120 days after the date on which the State receives the funds.

“(3) FLEXIBILITY.—A State that receives a distribution of the obligation authority described in paragraph (1) may use the funds for any highway project described in paragraph (1), regardless of any funding limitation or formula that is otherwise applicable to projects carried out using obligation authority under this section.

“(4) FEDERAL SHARE.—The Federal share of any highway project carried out using funds described in paragraph (1) shall be 100 percent.”.

(b) CONFORMING AMENDMENTS.—

(1) The matter under the heading “(INCLUDING TRANSFER OF FUNDS)” under the heading “(HIGHWAY TRUST FUND)” under the heading “(LIMITATION ON OBLIGATIONS)” under the heading “FEDERAL-AID HIGHWAYS” under the heading “FEDERAL HIGHWAY ADMINISTRATION” of title I of division K of the Consolidated Appropriations Act, 2008 (Public Law 110-161; 121 Stat. 1844) is amended by striking “\$40,216,051,359” and inserting “\$44,216,051,359”.

(2) The matter under the heading “(INCLUDING RESCISSION)” under the heading “(HIGHWAY TRUST FUND)” under the heading “(LIMITATION ON OBLIGATIONS)” under the heading “(LIQUIDATION OF CONTRACT AUTHORITY)” under the heading “FORMULA AND BUS GRANTS” under the heading “FEDERAL TRANSIT ADMINISTRATION” of title I of division K of the Consolidated Appropriations Act, 2008 (Public Law 110-161; 121 Stat. 1844) is amended by striking “\$6,855,000,000” and inserting “, and section 3052 of Public Law 109-59, \$7,855,000,000”.

(3) Sections 9503(c)(1) and 9503(e)(3) of the Internal Revenue Code of 1986 are each amended by inserting “, as amended by the Economic Stimulus Act of 2008.”.

SEC. 603. STIMULUS OF MANUFACTURING AND CONSTRUCTION THROUGH PUBLIC TRANSPORTATION INVESTMENT.

(a) IN GENERAL.—Title III of the Safe, Accountable, Flexible, Efficient Transportation Equity Act: A Legacy for Users (Public Law 109-59; 119 Stat. 1544) is amended by adding at the end the following:

“SEC. 3052. STIMULUS OF MANUFACTURING AND CONSTRUCTION THROUGH PUBLIC TRANSPORTATION INVESTMENT.

“(a) AUTHORIZATION.—The Secretary is authorized to make stimulus grants under this section to public transportation agencies.

“(b) ELIGIBLE RECIPIENTS.—Stimulus grants authorized under subsection (a) may be awarded—

“(1) to public transportation agencies which have a full funding grant agreement in force on the date of enactment of this section with Federal payments scheduled in any year beginning with fiscal year 2008, for activities authorized under the full funding grant agreement that would expedite construction of the project; and

“(2) to designated recipients as defined in section 5307 of title 49, United States Code, for immediate use to address a backlog of existing maintenance needs or to purchase rolling stock or buses, if the contracts for such purchases are in place prior to the grant award.

“(c) USE OF FUNDS.—Of the amounts made available to carry out this section, the Secretary shall use to make grants under this section—

“(1) \$300,000,000 for stimulus grants to recipients described in subsection (b)(1); and

“(2) \$700,000,000 for stimulus grants to recipients described in subsection (b)(2).

“(d) DISTRIBUTION OF FUNDS.—

“(1) EXPEDITED NEW STARTS GRANTS.—Funds described in subsection (c)(1) shall be distributed among eligible recipients so that each recipient receives an equal percentage increase based on the Federal funding commitment for fiscal year 2008 specified in Attachment 6 of the recipient’s full funding grant agreement.

“(2) FORMULA GRANTS.—Of the funds described in subsection (c)(2)—

“(A) 60 percent shall be distributed according to the formula in subsections (a) through (c) of section 5336 of title 49, United States Code; and

“(B) 40 percent shall be distributed according to the formula in section 5340 of title 49, United States Code.

“(3) ALLOCATION.—The Secretary shall determine the allocation of the amounts described in subsection (c)(1) and shall apportion amounts described in subsection (c)(2) not later than 20 days after the date of enactment of this section.

“(4) NOTIFICATION TO CONGRESS.—The Secretary shall notify the committees referred to in section 5334(k) of title 49, United States Code, of the allocations determined under paragraph (3) not later than 3 days after such determination is made.

“(5) OBLIGATION REQUIREMENT.—The Secretary shall obligate the funds described in subsection (c)(1) as expeditiously as practicable, but in no case later than 120 days after the date of enactment of this section.

“(e) PRE-AWARD SPENDING AUTHORITY.—

“(1) IN GENERAL.—A recipient of a grant under this section shall have pre-award spending authority.

“(2) REQUIREMENTS.—Any expenditure made pursuant to pre-award spending authorized by this subsection shall conform with applicable Federal requirements in order to remain eligible for future Federal reimbursement.

“(f) FEDERAL SHARE.—The Federal share of a stimulus grant authorized under this section shall be 100 percent.

“(g) SELF-CERTIFICATION.—

“(1) IN GENERAL.—Prior to the obligation of stimulus grant funds under this section, the recipient of the grant award shall certify—

“(A) for recipients described in subsection (b)(1), that the recipient will comply with the terms and conditions that apply to grants under section 5309 of title 49, United States Code; and

“(B) for recipients under subsection (b)(2), that the recipient will comply with the terms and conditions that apply to grants under section 5307 of title 49, United States Code; and

“(C) that the funds will be used in a manner that will stimulate the economy.

“(2) CERTIFICATION.—Required certifications may be made as part of the certification required under section 5307(d)(1) of title 49, United States Code.

“(3) AUDIT.—If, upon the audit of any recipient under this section, the Secretary finds that the recipient has not complied with the requirements of this section and has not made a good-faith effort to comply, the Secretary may withhold not more than 25 percent of the amount required to be appropriated for that recipient under section 5307 of title 49, United States Code, for the following fiscal year if the Secretary notifies the committees referred to in subsection (d)(4) at least 21 days prior to such withholding.”.

(b) STIMULUS GRANT FUNDING.—Section 5338 of title 49, United States Code, is amended by adding at the end the following:

“(h) STIMULUS GRANT FUNDING.—For fiscal year 2008, \$1,000,000,000 shall be available from the Mass Transit Account of the Highway Trust Fund to carry out section 3052 of the Safe, Accountable, Flexible, Efficient Transportation Equity Act: A Legacy for Users.”.

(c) EXPANDED BUS SERVICE IN SMALL COMMUNITIES.—Section 5307(b)(2) of title 49, United States Code, is amended—

(1) in the paragraph heading, by striking “2007” and inserting “2009”;

(2) in subparagraph (A), by striking “2007” and inserting “2009”; and

(3) by adding at the end the following:

“(E) MAXIMUM AMOUNTS IN FISCAL YEARS 2008 AND 2009.—In fiscal years 2008 and 2009—

“(i) amounts made available to any urbanized area under clause (i) or (ii) of subparagraph (A) shall be not more than 50 percent of the amount apportioned in fiscal year 2002 to the urbanized area with a population of less than 200,000, as determined in the 1990 decennial census of population;

“(ii) amounts made available to any urbanized area under subparagraph (A)(iii) shall be not more than 50 percent of the amount apportioned to the urbanized area under this section for fiscal year 2003; and

“(iii) each portion of any area not designated as an urbanized area, as determined by the 1990 decennial census, and eligible to receive funds under subparagraph (A)(iv), shall receive an amount of funds to carry out this section that is not less than 50 percent of the amount the portion of the area received under section 5311 in fiscal year 2002.”.

SA 4008. Mr. MCCONNELL (for himself, Mr. STEVENS, Mr. ROBERTS, Mr. BOND, Mr. BROWNBACK, Mr. BUNNING, Mr. CORNYN, Mr. HATCH, Mr. SUNUNU, Mr. ALEXANDER, Mr. BURR, Mr. ISAKSON, Mr. VITTER, Mr. THUNE, Mr. CHAMBLISS, Mr. KYL, Mr. GRAHAM, Mr. CRAIG, and Mr. CRAPO) submitted an amendment intended to be proposed by him to the bill H.R. 5140, to provide economic stimulus through recovery rebates to individuals, incentives for business investment, and an increase in conforming and FHA loan limits; which was ordered to lie on the table; as follows:

Beginning on page 2, strike line 4 and all that follows through page 10, line 20, and insert the following:

SEC. 101. 2008 RECOVERY REBATES FOR INDIVIDUALS.

(a) IN GENERAL.—Section 6428 of the Internal Revenue Code of 1986 is amended to read as follows:

“SEC. 6428. 2008 RECOVERY REBATES FOR INDIVIDUALS.

“(a) IN GENERAL.—In the case of an eligible individual, there shall be allowed as a credit against the tax imposed by subtitle A for the first taxable year beginning in 2008 an amount equal to the lesser of—

“(1) net income tax liability, or

“(2) \$600 (\$1,200 in the case of a joint return).

“(b) SPECIAL RULES.—

“(1) IN GENERAL.—In the case of a taxpayer described in paragraph (2)—

“(A) the amount determined under subsection (a) shall not be less than \$300 (\$600 in the case of a joint return), and

“(B) the amount determined under subsection (a) (after the application of subparagraph (A)) shall be increased by the product of \$300 multiplied by the number of qualifying children (within the meaning of section 24(c)) of the taxpayer.

“(2) TAXPAYER DESCRIBED.—A taxpayer is described in this paragraph if the taxpayer—

“(A) has qualifying income of at least \$3,000, or

“(B) has—

“(i) net income tax liability which is greater than zero, and

“(ii) gross income which is greater than the sum of the basic standard deduction plus the exemption amount (twice the exemption amount in the case of a joint return).

“(c) TREATMENT OF CREDIT.—The credit allowed by subsection (a) shall be treated as allowed by subpart C of part IV of subchapter A of chapter 1.

“(d) LIMITATION BASED ON ADJUSTED GROSS INCOME.—The amount of the credit allowed by subsection (a) (determined without regard to this subsection and subsection (f)) shall be reduced (but not below zero) by 5 percent of so much of the taxpayer's adjusted gross income as exceeds \$75,000 (\$150,000 in the case of a joint return).

“(e) DEFINITIONS.—For purposes of this section—

“(1) NET INCOME TAX LIABILITY.—The term ‘net income tax liability’ means the excess of—

“(A) the sum of the taxpayer's regular tax liability (within the meaning of section 26(b)) and the tax imposed by section 55 for the taxable year, over

“(B) the credits allowed by part IV (other than section 24 and subpart C thereof) of subchapter A of chapter 1.

“(2) ELIGIBLE INDIVIDUAL.—The term ‘eligible individual’ means any individual other than—

“(A) any nonresident alien individual,

“(B) any individual with respect to whom a deduction under section 151 is allowable to another taxpayer for a taxable year beginning in the calendar year in which the individual's taxable year begins, and

“(C) an estate or trust.

“(3) QUALIFYING INCOME.—The term ‘qualifying income’ means—

“(A) earned income,

“(B) social security benefits (within the meaning of section 86(d)), and

“(C) any compensation or pension received under chapter 11, chapter 13, or chapter 15 of title 38, United States Code.

“(4) EARNED INCOME.—The term ‘earned income’ has the meaning set forth in section 32(c)(2) except that—

“(A) subclause (II) of subparagraph (B)(vi) thereof shall be applied by substituting ‘January 1, 2009’ for ‘January 1, 2008’, and

“(B) such term shall not include net earnings from self-employment which are not taken into account in computing taxable income.

“(5) BASIC STANDARD DEDUCTION; EXEMPTION AMOUNT.—The terms ‘basic standard deduction’ and ‘exemption amount’ shall have the same respective meanings as when used in section 6012(a).

“(f) COORDINATION WITH ADVANCE REFUNDS OF CREDIT.—

“(1) IN GENERAL.—The amount of credit which would (but for this paragraph) be allowable under this section shall be reduced (but not below zero) by the aggregate refunds and credits made or allowed to the taxpayer under subsection (g). Any failure to so reduce the credit shall be treated as arising out of a mathematical or clerical error and assessed according to section 6213(b)(1).

“(2) JOINT RETURNS.—In the case of a refund or credit made or allowed under subsection (g) with respect to a joint return, half of such refund or credit shall be treated as having been made or allowed to each individual filing such return.

“(g) ADVANCE REFUNDS AND CREDITS.—

“(1) IN GENERAL.—Each individual who was an eligible individual for such individual's

first taxable year beginning in 2007 shall be treated as having made a payment against the tax imposed by chapter 1 for such first taxable year in an amount equal to the advance refund amount for such taxable year.

“(2) ADVANCE REFUND AMOUNT.—For purposes of paragraph (1), the advance refund amount is the amount that would have been allowed as a credit under this section for such first taxable year if this section (other than subsection (f) and this subsection) had applied to such taxable year.

“(3) TIMING OF PAYMENTS.—The Secretary shall, subject to the provisions of this title, refund or credit any overpayment attributable to this section as rapidly as possible. No refund or credit shall be made or allowed under this subsection after December 31, 2008.

“(4) NO INTEREST.—No interest shall be allowed on any overpayment attributable to this section.

“(h) IDENTIFICATION NUMBER REQUIREMENT.—

“(1) IN GENERAL.—No credit shall be allowed under subsection (a) to an eligible individual who does not include on the return of tax for the taxable year—

“(A) such individual's valid identification number,

“(B) in the case of a joint return, the valid identification number of such individual's spouse, and

“(C) in the case of any qualifying child taken into account under subsection (b)(1)(B), the valid identification number of such qualifying child.

“(2) VALID IDENTIFICATION NUMBER.—For purposes of paragraph (1), the term ‘valid identification number’ means a social security number issued to an individual by the Social Security Administration. Such term shall not include a TIN issued by the Internal Revenue Service.

“(i) COORDINATION WITH DEFICIENCY PROCEDURES.—For purposes of sections 6211(b)(4)(A) and 6213(g)(2)(F), any reference to section 32 shall be treated as including a reference to this section.”.

(b) TREATMENT OF POSSESSIONS.—

(1) MIRROR CODE POSSESSION.—The Secretary of the Treasury shall make a payment to each possession of the United States with a mirror code tax system in an amount equal to the loss to that possession by reason of the amendments made by this section. Such amount shall be determined by the Secretary of the Treasury based on information provided by the government of the respective possession.

(2) OTHER POSSESSIONS.—The Secretary of the Treasury shall make a payment to each possession of the United States which does not have a mirror code tax system in an amount estimated by the Secretary of the Treasury as being equal to the aggregate benefits that would have been provided to residents of such possession by reason of the amendments made by this section if a mirror code tax system had been in effect in such possession. The preceding sentence shall not apply with respect to any possession of the United States unless such possession has a plan, which has been approved by the Secretary of the Treasury, under which such possession will promptly distribute such payment to the residents of such possession.

(3) DEFINITIONS AND SPECIAL RULES.—

(A) POSSESSION OF THE UNITED STATES.—For purposes of this subsection, the term ‘possession of the United States’ includes the Commonwealth of Puerto Rico and the Commonwealth of the Northern Mariana Islands.

(B) MIRROR CODE TAX SYSTEM.—For purposes of this subsection, the term ‘mirror code tax system’ means, with respect to any possession of the United States, the income tax system of such possession if the income

tax liability of the residents of such possession under such system is determined by reference to the income tax laws of the United States as if such possession were the United States.

(C) TREATMENT OF PAYMENTS.—For purposes of section 1324(b)(2) of title 31, United States Code, the payments under this subsection shall be treated in the same manner as a refund due from the credit allowed under section 6428 of the Internal Revenue Code of 1986 (as added by this section).

(C) APPROPRIATIONS TO CARRY OUT RECOVERY REBATES.—

(1) IN GENERAL.—The following sums are hereby appropriated, out of any money in the Treasury not otherwise appropriated, for the fiscal year ending September 30, 2008, to implement the provisions of this section (including the amendments made by this section):

(A) For an additional amount for “Department of the Treasury—Financial Management Service—Salaries and Expenses”, \$64,175,000, to remain available until September 30, 2009.

(B) For an additional amount for “Department of the Treasury—Internal Revenue Service—Taxpayer Services”, \$50,720,000, to remain available until September 30, 2009.

(C) For an additional amount for “Department of the Treasury—Internal Revenue Service—Operations Support”, \$151,415,000, to remain available until September 30, 2009.

(2) REPORTS.—No later than 15 days after enactment of this Act, the Secretary of the Treasury shall submit a plan to the Committees on Appropriations of the House of Representatives and the Senate detailing the expected use of the funds provided by this subsection. Beginning 90 days after enactment of this Act, the Secretary of the Treasury shall submit a quarterly report to the Committees on Appropriations of the House of Representatives and the Senate detailing the actual expenditure of funds provided by this subsection and the expected expenditure of such funds in the subsequent quarter.

(d) REFUNDS DISREGARDED IN THE ADMINISTRATION OF FEDERAL PROGRAMS AND FEDERALLY ASSISTED PROGRAMS.—Any credit or refund allowed or made to any individual by reason of section 6428 of the Internal Revenue Code of 1986 (as amended by this section) or by reason of subsection (b) of this section shall not be taken into account as income and shall not be taken into account as resources for the month of receipt and the following two months, for purposes of determining the eligibility of such individual or any other individual for benefits or assistance, or the amount or extent of benefits or assistance, under any Federal program or under any State or local program financed in whole or in part with Federal funds.

(e) CONFORMING AMENDMENTS.—

(1) Paragraph (2) of section 1324(b) of title 31, United States Code, is amended by inserting “or 6428” after “section 35”.

(2) Paragraph (1) of section 1(i) of the Internal Revenue Code of 1986 is amended by striking subparagraph (D).

(3) The item relating to section 6428 in the table of sections for subchapter B of chapter 65 of such Code is amended to read as follows:

“Sec. 6428. 2008 recovery rebates for individuals.”.

SEC. 102. TEMPORARY INCREASE IN LIMITATIONS ON EXPENSING OF CERTAIN DEPRECIABLE BUSINESS ASSETS.

AUTHORITY FOR COMMITTEES TO MEET

COMMITTEE ON ARMED SERVICES

Mr. DURBIN. Mr. President, I ask unanimous consent that the committee

on armed services be authorized to meet during the session of the Senate on Wednesday, February 6, 2008, at 9:30 a.m. in open session to receive testimony on the defense authorization request for fiscal year 2009, the Future Years Defense Program, and the fiscal year 2009 request for operations in Iraq and Afghanistan.

The PRESIDING OFFICER. Without objection, it is so ordered.

COMMITTEE ON ENERGY AND NATURAL RESOURCES

Mr. DURBIN. Mr. President, I ask unanimous consent that the Committee on Energy and Natural Resources be authorized to meet during the session of the Senate on Wednesday, February 6, 2008, at 10 a.m., in room SD-366 of the Dirksen Senate Office Building in order to conduct a hearing. At this hearing, the Committee will hear testimony regarding Department of Energy's budget for fiscal year 2009.

The PRESIDING OFFICER. Without objection, it is so ordered.

COMMITTEE ON ENVIRONMENT AND PUBLIC WORKS

Mr. DURBIN. Mr. President, I ask unanimous consent that the Committee on Environment and Public Works be authorized to meet during the session of the Senate on Wednesday, February 6, 2008 at 10 a.m. in room 406 of the Dirksen Senate Office Building in order to hold a hearing entitled, “Perspectives on the Surface Transportation Commission Report.”

The PRESIDING OFFICER. Without objection, it is so ordered.

COMMITTEE ON ENVIRONMENT AND PUBLIC WORKS

Mr. DURBIN. Mr. President, I ask unanimous consent that the Committee on Environment and Public Works be authorized to meet during the session of the Senate on Wednesday, February 6, 2008 in room 410 of the Dirksen Senate Office Building at 10:05 a.m. in order to hold a business meeting to consider the following item: S. 2146, a bill to authorize the Administrator of the Environmental Protection Agency to accept, as part of a settlement, diesel emission reduction Supplemental Environmental Projects, and for other purposes.

The PRESIDING OFFICER. Without objection, it is so ordered.

COMMITTEE ON FINANCE

Mr. DURBIN. Mr. President, I ask unanimous consent that the Committee on Finance be authorized to meet during the session of the Senate on Wednesday, February 6, 2008, at 10 a.m., in room 215 of the Dirksen Senate Office Building, in order to hear testimony on “The President's Fiscal Year 2009 Budget Proposal.”

The PRESIDING OFFICER. Without objection, it is so ordered.

COMMITTEE ON FOREIGN RELATIONS

Mr. DURBIN. Mr. President, I ask unanimous consent that the Committee on Foreign Relations be authorized to meet during the session of the

Senate on Wednesday, February 6, 2008, at 9:30 a.m. in order to hold a hearing on denuclearization of the Korean peninsula.

The PRESIDING OFFICER. Without objection, it is so ordered.

COMMITTEE ON FOREIGN RELATIONS

Mr. DURBIN. Mr. President, I ask unanimous consent that the Committee on Foreign Relations be authorized to meet during the session of the Senate on Wednesday, February 6, 2008, at 1 p.m. in order to hold a nomination hearing.

The PRESIDING OFFICER. Without objection, it is so ordered.

COMMITTEE ON FOREIGN RELATIONS

Mr. DURBIN. Mr. President, I ask unanimous consent that the Committee on Foreign Relations be authorized to meet during the session of the Senate on Wednesday, February 6, 2008, at 3 p.m. in order to hold a briefing on Sudan.

The PRESIDING OFFICER. Without objection, it is so ordered.

PRIVILEGES OF THE FLOOR

Mr. BAUCUS. Mr. President, I ask unanimous consent that the following fellows, interns, and detailees of the staff of the Finance Committee be granted the privilege of the floor for the duration of the debate on the economic stimulus bill: Mary Baker, Tom Louthan, Elise Stein, Susan Hinck, Suzanne Payne, Hy Hinojosa, Connie Cookson, Mollie Lane, Ben Miller, Emily Schwartz, Tyler Gamble, Blake Thompson, Michael Bagel, and Kayleigh Brown.

The PRESIDING OFFICER. Without objection, it is so ordered.

The majority leader is recognized.

Mr. REID. Mr. President, I ask unanimous consent that Jeffry Phan, a fellow in Senator BINGAMAN's office, be given the privileges of the floor for the pendency of H.R. 5140 and all votes thereon.

The PRESIDING OFFICER. Without objection, it is so ordered.

DO-NOT-CALL IMPROVEMENT ACT OF 2007

Mr. DURBIN. I ask unanimous consent that the Commerce Committee be discharged from further consideration of H.R. 3541, and the Senate proceed to its immediate consideration.

The PRESIDING OFFICER. Without objection, it is so ordered.

The clerk will report the bill by title.

The legislative clerk read as follows:

A bill (H.R. 3541) to amend the “Do-not-call” Implementation Act to eliminate the automatic removal of telephone numbers registered on the Federal “do-not-call” registry.

There being no objection, the Senate proceeded to consider the bill.

Mr. DURBIN. I ask unanimous consent that the bill be read a third time, passed, the motion to reconsider be laid upon the table with no intervening