

Whereas the August 2008 conflict between the Governments of Russia and Georgia resulted in civilian and military casualties, the violation of the sovereignty and territorial integrity of Georgia, and large numbers of internally-displaced persons;

Whereas the August 12, 2008, ceasefire agreement, agreed to by the Governments of Russia and Georgia, provides that all Russian troops shall be withdrawn to pre-conflict positions;

Whereas the August 12, 2008, ceasefire agreement provides that free access shall be granted to organizations providing humanitarian assistance in regions affected by violence in August 2008;

Whereas the International Crisis Group concluded in its June 7, 2010, report on South Ossetia that "Moscow has not kept important ceasefire commitments, and some 20,000 ethnic Georgians from the region remain forcibly displaced";

Whereas Human Rights Watch concluded in its World Report 2010 that "Russia continued to exercise effective control over South Ossetia and . . . Abkhazia, preventing international observers' access and vetoing international missions working there";

Whereas, in October 2010, Russian troops withdrew from the small Georgian village of Perevi;

Whereas the withdrawal of Russian troops from Perevi is a positive step, but it does not constitute compliance with the terms of the August 2008 Russia-Georgia ceasefire agreement;

Whereas, on November 23, 2010, before the European Parliament, Georgian President Saakashvili committed Georgia to not use force to restore control over the Georgian territories of Abkhazia and South Ossetia;

Whereas Secretary of State Clinton stated in Tbilisi on July 5, 2010, "We continue to call for Russia to abide by the August 2008 cease-fire commitment . . . including ending the occupation and withdrawing Russian troops from South Ossetia and Abkhazia to their pre-conflict positions";

Whereas the Russian Federation vetoed the extension of the Organization for Security and Co-operation in Europe (OSCE) Mission to Georgia and the United Nations Observer Mission in Georgia, forcing the missions to withdraw from the regions of South Ossetia and Abkhazia;

Whereas Russian troops stationed in the regions of Abkhazia and South Ossetia continue to be present without a mandate from the United Nations or other multilateral organizations;

Whereas the Senate supports United States efforts to develop a productive relationship with the Russian Federation in areas of mutual interest, including non-proliferation and arms control, cooperation concerning the failure of the Government of Iran to meet its international obligations with regard to its nuclear programs, counter-terrorism, Afghanistan, anti-piracy, economics and trade, and others; and

Whereas the Senate agrees that these efforts must not compromise longstanding United States policy, principles of the Helsinki Final Act, and United States support for United States allies and partners worldwide: Now, therefore, be it

Resolved, That the Senate—

(1) affirms that it is the policy of the United States to support the sovereignty, independence, and territorial integrity of Georgia and the inviolability of its borders and to recognize the areas of Abkhazia and South Ossetia as regions of Georgia occupied by the Russian Federation;

(2) calls upon the Government of Russia to take steps to fulfill all the terms and conditions of the 2008 ceasefire agreements, including returning military forces to pre-war

positions and ensuring access to international humanitarian aid to all those affected by the conflict;

(3) urges the Government of Russia and the de facto authorities in the regions of South Ossetia and Abkhazia to allow for the full and dignified return of internally-displaced persons and international observer missions to the territories of Abkhazia and South Ossetia;

(4) supports constructive engagement and confidence-building measures between the Government of Georgia and the de facto authorities in the regions of South Ossetia and Abkhazia; and

(5) affirms that the path to lasting stability in this region is through peaceful means and long-term diplomatic and political dialogue.

SENATE RESOLUTION 699—TO AUTHORIZE TESTIMONY AND LEGAL REPRESENTATION IN CITY OF ST. PAUL V. IRENE VICTORIA ANDREWS, BRUCE JEROME BERRY, JOHN JOSEPH BRAUN, DAVID EUGENE LUCE, AND ELIZABETH ANN MCKENZIE

Mr. REID (for himself and Mr. MCCONNELL) submitted the following resolution; which was considered and agreed to:

S. RES. 699

Whereas, in the case of *City of St. Paul v. Irene Victoria Andrews, Bruce Jerome Berry, John Joseph Braun, David Eugene Luce, and Elizabeth Ann McKenzie*, Case No. 10-071-634, pending in Ramsey County District Court in St. Paul, Minnesota, the prosecution has sought testimony from Shelly Schafer, an employee of Senator Al Franken;

Whereas, pursuant to sections 703(a) and 704(a)(2) of the Ethics in Government Act of 1978, 2 U.S.C. 288b(a) and 288c(a)(2), the Senate may direct its counsel to represent employees of the Senate with respect to any subpoena, order, or request for testimony relating to their official responsibilities;

Whereas, by the privileges of the Senate of the United States and Rule XI of the Standing Rules of the Senate, no evidence under the control or in the possession of the Senate may, by the judicial or administrative process, be taken from such control or possession but by permission of the Senate;

Whereas, when it appears that evidence under the control or in the possession of the Senate may promote the administration of justice, the Senate will take such action as will promote the ends of justice consistent with the privileges of the Senate: Now, therefore, be it

Resolved, That Shelly Schafer is authorized to testify in the case of *City of St. Paul v. Irene Victoria Andrews, Bruce Jerome Berry, John Joseph Braun, David Eugene Luce, and Elizabeth Ann McKenzie*, except concerning matters for which a privilege should be asserted.

SEC. 2. The Senate Legal Counsel is authorized to represent Shelly Schafer, and any other employee from whom evidence may be sought, in connection with the testimony authorized in section one of this resolution.

AMENDMENTS SUBMITTED AND PROPOSED

SA 4746. Ms. LANDRIEU submitted an amendment intended to be proposed by her to the bill S. 3454, to authorize appropriations for fiscal year 2011 for military activities of the Department of Defense, for mili-

tary 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.

SA 4747. Ms. LANDRIEU submitted an amendment intended to be proposed by her to the bill S. 3454, supra; which was ordered to lie on the table.

SA 4748. Mr. LIEBERMAN (for himself, Mr. BROWN of Massachusetts, Mr. LEAHY, and Mr. BOND) submitted an amendment intended to be proposed by him to the bill S. 3454, supra; which was ordered to lie on the table.

SA 4749. Mr. SESSIONS (for himself and Mr. SHELBY) submitted an amendment intended to be proposed by him to the bill S. 3454, supra; which was ordered to lie on the table.

SA 4750. Mr. WYDEN (for Mr. KERRY) proposed an amendment to the bill S. 841, to direct the Secretary of Transportation to study and establish a motor vehicle safety standard that provides for a means of alerting blind and other pedestrians of motor vehicle operation.

SA 4751. Mr. WYDEN proposed an amendment to the bill S. 2925, to establish a grant program to benefit victims of sex trafficking, and for other purposes.

SA 4752. Mr. WYDEN proposed an amendment to the bill S. 2925, supra.

SA 4753. Mr. REID (for himself and Mr. MCCONNELL) proposed an amendment to the bill H.R. 4853, to amend the Internal Revenue Code of 1986 to extend the funding and expenditure authority of the Airport and Airway Trust Fund, to amend title 49, United States Code, to extend authorizations for the airport improvement program, and for other purposes.

SA 4754. Mr. REID proposed an amendment to amendment SA 4753 proposed by Mr. REID (for himself and Mr. MCCONNELL) to the bill H.R. 4853, supra.

SA 4755. Mr. REID proposed an amendment to the bill H.R. 4853, supra.

SA 4756. Mr. REID proposed an amendment to amendment SA 4755 proposed by Mr. REID to the bill H.R. 4853, supra.

SA 4757. Mr. REID proposed an amendment to amendment SA 4756 proposed by Mr. REID to the amendment SA 4755 proposed by Mr. REID to the bill H.R. 4853, supra.

SA 4758. Mr. MCCAIN submitted an amendment intended to be proposed to amendment SA 4753 proposed by Mr. REID (for himself and Mr. MCCONNELL) to the bill H.R. 4853, supra; which was ordered to lie on the table.

TEXT OF AMENDMENTS

SA 4756. Ms. LANDRIEU submitted an amendment intended to be proposed by her to the bill S. 3454, to authorize appropriations for fiscal year 2011 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; as follows:

At the appropriate end of subtitle B of title X, add the following:

SEC. 1012. REPLACEMENT COMBAT LOGISTICS FORCE UNDERWAY REPLENISHMENT SHIP CAPABILITIES FOR THE NAVY ON A COMMERCIAL FEE-FOR-SERVICE BASIS.

(a) IN GENERAL.—

(1) PROGRAM REQUIRED.—The Secretary of the Navy shall carry out a program, in response to Naval Surface Warfare Center Carderock Division Combat Logistics Force Energy Saving Program, BAA N000167-09—

BAA-01, to obtain replacement combat logistics force underway replenishment ship capabilities for the Navy on a commercial fee-for-service basis.

(2) DETERMINATION OF REPLACEMENT SHIPS REQUIRED.—As part of the program required by this section, the Secretary—

(A) shall determine an initial number of fleet oiler ships to be constructed, leased, or both under the program to meet anticipated demands of the Navy for combat logistics force underway replenishment ships; and

(B) may from time to time determine an additional number of fleet oiler ships to be constructed, leased, or both for such purpose.

(3) AVAILABILITY OF FUNDS.—Of the amount authorized to be appropriated for research, development, test, and evaluation by section 201 and available for the Navy as specified in the funding table in section 4201, \$20,000,000 shall be available for contractor activities for phase 1 (detailed combat logistics force fee-for-service performance requirements specification and detailed feasibility study reflecting such performance requirements) and phase 2 (completion of adequate development work to support contractor delivery of a fixed-price multi-year fee-for service proposal, consistent with this section and with sufficient detail and cost definition support to meet government contracting requirements) of the program required by this section. Such funds shall be available for that purpose without fiscal year limitation.

(4) BUDGETING.—The budget of the President for each fiscal year after fiscal year 2011 (as submitted to Congress pursuant to section 1105(a) of title 31, United States Code) shall specify the funds to be required in such fiscal year for the program required by this section, including amounts to be required for the following:

(A) The capital costs to be incurred in such fiscal year in connection with national defense features or modifications of fleet oiler ships constructed or leased under phase 3 of the program.

(B) The costs of executing multi-year contracts authorized by subsection (b) during such fiscal year.

(b) MULTIYEAR CONTRACTS TO OBTAIN REPLENISHMENT SUPPORT USING SHIPS CONSTRUCTED UNDER PROGRAM.—

(1) IN GENERAL.—In carrying out the program required by this section, the Secretary of the Navy may not enter into one or more multiyear contracts for the purpose of obtaining combat logistics force underway replenishment support for the Navy using ships constructed or leased under the program on a commercial fee-for-service basis unless an appropriation is provided in advance specifically for all obligations to be made under the contract, including any obligations for payments to be made in years after the year in which the contract is entered into, any obligations for payments for early cancellation of the contract, and any obligations for payments for the exercise of contract options.

(2) ELEMENTS.—Each contract under this subsection shall provide for payment by the United States of the following:

(A) The operational cost of combat logistics force underway replenishment support provided the Navy by the ship or ships covered by the contract.

(B) The costs of any national defense features or modifications on the ship or ships covered by the contract, which costs shall be paid in full through equal monthly installments under the contract over a number of months (not to exceed 60 months) beginning on or after the date on which the Navy certifies that the ship or ships covered by the contract are qualified and meet Navy standards to provide combat logistics force underway replenishment support for the Navy.

(3) COMPLIANCE WITH LAW APPLICABLE TO MULTIYEAR CONTRACTS.—Any contract entered into under this subsection shall be entered into in accordance with the provisions of section 2306c of title 10, United States Code, except that—

(A) notwithstanding subsection (b) of such section, the combat logistics force underway replenishment support for the Navy to be obtained under the contract shall be treated as services to which the authority in subsection (a) of such section applies;

(B) the term of the contract may not be more than eight years; and

(C) notwithstanding subsections (d) and (e) of such section—

(i) the contract may not be entered into unless amounts necessary to cover all costs of cancellation of the contract are appropriated before the contract is entered into; and

(ii) funds appropriated in advance for performance of the contract shall be the only funds available for costs of cancellation of the contract.

(4) COMPLIANCE WITH LAW APPLICABLE TO SERVICE CONTRACTS.—A contract entered into under this subsection shall be entered into in accordance with the provisions of section 2401 of title 10, United States Code, except that—

(A) the Secretary shall not be required to certify to the congressional defense committees that the contract is the most cost-effective means of obtaining combat logistics force underway replenishment support for the Navy; and

(B) the Secretary shall not be required to certify to the congressional defense committees that there is no alternative for meeting urgent operational requirements other than making the contract.

(5) LIMITATION ON AMOUNT.—The amount of any contract (including any options) under this subsection may not exceed \$999,999,999.

(c) PREFERENCE FOR FINANCING UNDER FEDERAL SHIP FINANCING PROGRAM.—A contractor seeking financing for a ship whose principal service will be the provision of combat logistics force underway replenishment support for the Navy under a contract under subsection (b) shall be given approval preference by the Secretary of Transportation for the Federal Ship Financing Program under chapter 537 of title 46, United States Code.

(d) GOVERNMENT WAR RISK INSURANCE.—A contractor with the Navy under subsection (b) shall be eligible for Government-provided war risk insurance for the ship or ships covered by the contract in accordance with chapter 539 of title 46, United States Code, with the following exceptions:

(1) With regard to section 53902(a) of such title, the Secretary of the Navy may act for the Secretary of Transportation in approving the issuance of such insurance.

(2) While an insured ship is completely dedicated to the provision of combat logistics force underway replenishment support for the Navy, the insurance may be issued as agency insurance in accordance with section 53905 of such title.

(3) The authority to waive the premium under section 53905(b) of such title does not apply to war-risk insurance issued pursuant to this subsection.

SA 4747. Ms. LANDRIEU submitted an amendment intended to be proposed by her to the bill S. 3454, to authorize appropriations for fiscal year 2011 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; as follows:

At the end of subtitle C of title I, add the following:

SEC. 126. ADDITIONAL COMBAT SHIP MATTERS.

(a) MODIFICATIONS TO LITTORAL COMBAT SHIP PROGRAM AUTHORITY.—Section 121 of the National Defense Authorization Act for Fiscal Year 2010 (Public Law 111-84; 123 Stat. 2211) is amended—

(1) in subsection (a)—

(A) in paragraph (1)—

(i) by striking “ten Littoral Combat Ships and 15 Littoral Combat Ship ship control and weapon systems” and inserting “20 Littoral Combat Ships (LCS), including ship control and weapon systems,”; and

(ii) by striking “a contract” and inserting “one or more contracts”; and

(B) in paragraph (2)—

(i) by striking “A contract” and inserting “Any contract”; and

(ii) by striking “liability to” and inserting “liability of”;

(2) in subsection (b)—

(A) in paragraph (1), by striking “a procurement” and inserting “any contract”; and

(B) in paragraph (2)—

(i) by striking “a Littoral” and inserting “any Littoral”; and

(ii) in subparagraph (A), by striking “a second shipyard, as soon as practicable” and inserting “another shipyard to build to a design specification for that Littoral Combat Ship”; and

(3) in subsection (c)(1), by striking “awarded to a contractor selected as part of a procurement” and inserting “under any contract”.

(b) REPLACEMENT COMBAT LOGISTICS FORCE UNDERWAY REPLENISHMENT SHIP CAPABILITIES FOR THE NAVY ON A COMMERCIAL FEE-FOR-SERVICE BASIS.—

(1) PROGRAM REQUIRED.—The Secretary of the Navy shall carry out a program, in response to Naval Surface Warfare Center Carderock Division Combat Logistics Force Energy Saving Program, BAA N000167-09-BAA-01, to obtain replacement combat logistics force underway replenishment ship capabilities for the Navy on a commercial fee-for-service basis.

(2) DETERMINATION OF REPLACEMENT SHIPS REQUIRED.—As part of the program required by this subsection, the Secretary—

(A) shall determine an initial number of fleet oiler ships to be constructed, leased, or both under the program to meet anticipated demands of the Navy for combat logistics force underway replenishment ships; and

(B) may from time to time determine an additional number of fleet oiler ships to be constructed, leased, or both for such purpose.

(3) AVAILABILITY OF FUNDS.—Of the amount authorized to be appropriated for research, development, test, and evaluation by section 201 and available for the Navy as specified in the funding table in section 4201, \$20,000,000 shall be available for contractor activities for phase 1 (detailed combat logistics force fee-for-service performance requirements specification and detailed feasibility study reflecting such performance requirements) and phase 2 (completion of adequate development work to support contractor delivery of a fixed-price multi-year fee-for service proposal, consistent with this section and with sufficient detail and cost definition support to meet government contracting requirements) of the program required by this section. Such funds shall be available for that purpose without fiscal year limitation.

(4) BUDGETING.—The budget of the President for each fiscal year after fiscal year 2011 (as submitted to Congress pursuant to section 1105(a) of title 31, United States Code)

shall specify the funds to be required in such fiscal year for the program required by this section, including amounts to be required for the following:

(A) The capital costs to be incurred in such fiscal year in connection with national defense features or modifications of fleet oiler ships constructed or leased under phase 3 of the program.

(B) The costs of executing multi-year contracts authorized by subsection (c) during such fiscal year.

(C) MULTIYEAR CONTRACTS TO OBTAIN REPLENISHMENT SUPPORT USING SHIPS CONSTRUCTED UNDER PROGRAM.—

(1) IN GENERAL.—In carrying out the program required by this section, the Secretary of the Navy may not enter into one or more multiyear contracts for the purpose of obtaining combat logistics force underway replenishment support for the Navy using ships constructed or leased under the program on a commercial fee-for-service basis unless an appropriation is provided in advance specifically for all obligations to be made under the contract, including any obligations for payments to be made in years after the year in which the contract is entered into, any obligations for payments for early cancellation of the contract, and any obligations for payments for the exercise of contract options.

(2) ELEMENTS.—Each contract under this subsection shall provide for payment by the United States of the following:

(A) The operational cost of combat logistics force underway replenishment support provided the Navy by the ship or ships covered by the contract.

(B) The costs of any national defense features or modifications on the ship or ships covered by the contract, which costs shall be paid in full through equal monthly installments under the contract over a number of months (not to exceed 60 months) beginning on or after the date on which the Navy certifies that the ship or ships covered by the contract are qualified and meet Navy standards to provide combat logistics force underway replenishment support for the Navy.

(3) COMPLIANCE WITH LAW APPLICABLE TO MULTIYEAR CONTRACTS.—Any contract entered into under this subsection shall be entered into in accordance with the provisions of section 2306c of title 10, United States Code, except that—

(A) notwithstanding subsection (b) of such section, the combat logistics force underway replenishment support for the Navy to be obtained under the contract shall be treated as services to which the authority in subsection (a) of such section applies;

(B) the term of the contract may not be more than eight years; and

(C) notwithstanding subsections (d) and (e) of such section—

(i) the contract may not be entered into unless amounts necessary to cover all costs of cancellation of the contract are appropriated before the contract is entered into; and

(ii) funds appropriated in advance for performance of the contract shall be the only funds available for costs of cancellation of the contract.

(4) COMPLIANCE WITH LAW APPLICABLE TO SERVICE CONTRACTS.—A contract entered into under this subsection shall be entered into in accordance with the provisions of section 2401 of title 10, United States Code, except that—

(A) the Secretary shall not be required to certify to the congressional defense committees that the contract is the most cost-effective means of obtaining combat logistics force underway replenishment support for the Navy; and

(B) the Secretary shall not be required to certify to the congressional defense committees that there is no alternative for meeting urgent operational requirements other than making the contract.

(5) LIMITATION ON AMOUNT.—The amount of any contract (including any options) under this subsection may not exceed \$999,999,999.

(d) PREFERENCE FOR FINANCING UNDER FEDERAL SHIP FINANCING PROGRAM.—A contractor seeking financing for a ship whose principal service will be the provision of combat logistics force underway replenishment support for the Navy under a contract under subsection (c) shall be given approval preference by the Secretary of Transportation for the Federal Ship Financing Program under chapter 537 of title 46, United States Code.

(e) GOVERNMENT WAR RISK INSURANCE.—A contractor with the Navy under subsection (c) shall be eligible for Government-provided war risk insurance for the ship or ships covered by the contract in accordance with chapter 539 of title 46, United States Code, with the following exceptions:

(1) With regard to section 53902(a) of such title, the Secretary of the Navy may act for the Secretary of Transportation in approving the issuance of such insurance.

(2) While an insured ship is completely dedicated to the provision of combat logistics force underway replenishment support for the Navy, the insurance may be issued as agency insurance in accordance with section 53905 of such title.

(3) The authority to waive the premium under section 53905(b) of such title does not apply to war-risk insurance issued pursuant to this subsection.

SA 4748. Mr. LIEBERMAN (for himself, Mr. BROWN of Massachusetts, Mr. LEAHY, and Mr. BOND) submitted an amendment intended to be proposed by him to the bill S. 3454, to authorize appropriations for fiscal year 2011 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; as follows:

Strike section 414 and insert the following:

SEC. 414. FISCAL YEAR 2011 LIMITATION ON NUMBER OF NON-DUAL STATUS TECHNICIANS.

(a) LIMITATIONS.—

(1) NATIONAL GUARD.—Within the limitation provided in section 10217(c)(2) of title 10, United States Code, the number of non-dual status technicians employed by the National Guard as of September 30, 2011, may not exceed the following:

(A) For the Army National Guard of the United States, 2,520.

(B) For the Air National Guard of the United States, 350.

(2) ARMY RESERVE.—The number of non-dual status technicians employed by the Army Reserve as of September 30, 2011, may not exceed 595.

(3) AIR FORCE RESERVE.—The number of non-dual status technicians employed by the Air Force Reserve as of September 30, 2011, may not exceed 90.

(b) PERMANENT INCREASE IN LIMITATION ON ARMY NATIONAL GUARD DUAL-STATUS TECHNICIANS.—Effective as of October 1, 2010, section 10217(c)(2) of title 10, United States Code, is amended by striking “1,950” and inserting “2,870”.

(c) NON-DUAL STATUS TECHNICIANS DEFINED.—In this section, the term “non-dual status technician” has the meaning given

that term in section 10217(a) of title 10, United States Code.

SA 4749. Mr. SESSIONS (for himself and Mr. SHELBY) submitted an amendment intended to be proposed by him to the bill S. 3454, to authorize appropriations for fiscal year 2011 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; as follows:

At the end of subtitle C of title I, add the following:

SEC. 126. LITTORAL COMBAT SHIP PROGRAM.

(a) CONTRACT AUTHORITY.—Subsection (a) of section 121 of the National Defense Authorization Act for Fiscal Year 2010 (Public Law 111–84; 123 Stat. 2211) is amended—

(1) in paragraph (1)—

(A) by striking “ten Littoral Combat Ships and 15 Littoral Combat Ship ship control and weapon systems” and inserting “20 Littoral Combat Ships, including any ship control and weapon systems the Secretary determines necessary for such ships;” and

(B) by striking “a contract” and inserting “one or more contracts”; and

(2) in paragraph (2), by striking “liability to” and inserting “liability of”.

(b) TECHNICAL DATA PACKAGE.—Subsection (b)(2)(A) of such section is amended by striking “a second shipyard, as soon as practicable” and inserting “another shipyard to build to a design specification for that Littoral Combat Ship”.

(c) LIMITATION OF COSTS.—Subsection (c)(1) of such section is amended by striking “awarded to a contractor selected as part of a procurement” and inserting “under a contract”.

SA 4750. Mr. WYDEN (for Mr. KERRY) proposed an amendment to the bill S. 841, to direct the Secretary of Transportation to study and establish a motor vehicle safety standard that provides for a means of alerting blind and other pedestrians of motor vehicle operation; as follows:

Strike out all after the enacting clause and insert the following:

SECTION 1. SHORT TITLE.

This Act may be cited as the “Pedestrian Safety Enhancement Act of 2010”.

SEC. 2. DEFINITIONS.

As used in this Act—

(1) the term “Secretary” means the Secretary of Transportation;

(2) the term “alert sound” (herein referred to as the “sound”) means a vehicle-emitted sound to enable pedestrians to discern vehicle presence, direction, location, and operation;

(3) the term “cross-over speed” means the speed at which tire noise, wind resistance, or other factors eliminate the need for a separate alert sound as determined by the Secretary;

(4) the term “motor vehicle” has the meaning given such term in section 30102(a)(6) of title 49, United States Code, except that such term shall not include a trailer (as such term is defined in section 571.3 of title 49, Code of Federal Regulations);

(5) the term “conventional motor vehicle” means a motor vehicle powered by a gasoline, diesel, or alternative fueled internal combustion engine as its sole means of propulsion;

(6) the term “manufacturer” has the meaning given such term in section 30102(a)(5) of title 49, United States Code;

(7) the term “dealer” has the meaning given such term in section 30102(a)(1) of title 49, United States Code;

(8) the term “defect” has the meaning given such term in section 30102(a)(2) of title 49, United States Code;

(9) the term “hybrid vehicle” means a motor vehicle which has more than one means of propulsion; and

(10) the term “electric vehicle” means a motor vehicle with an electric motor as its sole means of propulsion.

SEC. 3. MINIMUM SOUND REQUIREMENT FOR MOTOR VEHICLES.

(a) RULEMAKING REQUIRED.—Not later than 18 months after the date of enactment of this Act the Secretary shall initiate rulemaking, under section 30111 of title 49, United States Code, to promulgate a motor vehicle safety standard—

(1) establishing performance requirements for an alert sound that allows blind and other pedestrians to reasonably detect a nearby electric or hybrid vehicle operating below the cross-over speed, if any; and

(2) requiring new electric or hybrid vehicles to provide an alert sound conforming to the requirements of the motor vehicle safety standard established under this subsection. The motor vehicle safety standard established under this subsection shall not require either driver or pedestrian activation of the alert sound and shall allow the pedestrian to reasonably detect a nearby electric or hybrid vehicle in critical operating scenarios including, but not limited to, constant speed, accelerating, or decelerating. The Secretary shall allow manufacturers to provide each vehicle with one or more sounds that comply with the motor vehicle safety standard at the time of manufacture. Further, the Secretary shall require manufacturers to provide, within reasonable manufacturing tolerances, the same sound or set of sounds for all vehicles of the same make and model and shall prohibit manufacturers from providing any mechanism for anyone other than the manufacturer or the dealer to disable, alter, replace, or modify the sound or set of sounds, except that the manufacturer or dealer may alter, replace, or modify the sound or set of sounds in order to remedy a defect or non-compliance with the motor vehicle safety standard. The Secretary shall promulgate the required motor vehicle safety standard pursuant to this subsection not later than 36 months after the date of enactment of this Act.

(b) CONSIDERATION.—When conducting the required rulemaking, the Secretary shall—

(1) determine the minimum level of sound emitted from a motor vehicle that is necessary to provide blind and other pedestrians with the information needed to reasonably detect a nearby electric or hybrid vehicle operating at or below the cross-over speed, if any;

(2) determine the performance requirements for an alert sound that is recognizable to a pedestrian as a motor vehicle in operation; and

(3) consider the overall community noise impact.

(c) PHASE-IN REQUIRED.—The motor vehicle safety standard prescribed pursuant to subsection (a) of this section shall establish a phase-in period for compliance, as determined by the Secretary, and shall require full compliance with the required motor vehicle safety standard for motor vehicles manufactured on or after September 1st of the calendar year that begins 3 years after the date on which the final rule is issued.

(d) REQUIRED CONSULTATION.—When conducting the required study and rulemaking, the Secretary shall—

(1) consult with the Environmental Protection Agency to assure that the motor vehicle

safety standard is consistent with existing noise requirements overseen by the Agency;

(2) consult consumer groups representing individuals who are blind;

(3) consult with automobile manufacturers and professional organizations representing them;

(4) consult technical standardization organizations responsible for measurement methods such as the Society of Automotive Engineers, the International Organization for Standardization, and the United Nations Economic Commission for Europe, World Forum for Harmonization of Vehicle Regulations.

(e) REQUIRED STUDY AND REPORT TO CONGRESS.—Not later than 48 months after the date of enactment of this Act, the Secretary shall complete a study and report to Congress as to whether there exists a safety need to apply the motor vehicle safety standard required by subsection (a) to conventional motor vehicles. In the event that the Secretary determines there exists a safety need, the Secretary shall initiate rulemaking under section 30111 of title 49, United States Code, to extend the standard to conventional motor vehicles.

SEC. 4. FUNDING.

Notwithstanding any other provision of law, \$2,000,000 of any amounts made available to the Secretary of Transportation under section 406 of title 23, United States Code, shall be made available to the Administrator of the National Highway Transportation Safety Administration for carrying out section 3 of this Act.

SA 4751. Mr. WYDEN proposed an amendment to the bill S. 2925, to establish a grant program to benefit victims of sex trafficking, and for other purposes; as follows:

Strike section 5 and insert the following:

SEC. 5. REPORTING REQUIREMENTS.

(a) REPORTING REQUIREMENT FOR STATE CHILD WELFARE AGENCIES.—

(1) REQUIREMENT FOR STATE CHILD WELFARE AGENCIES TO REPORT CHILDREN MISSING OR ABDUCTED.—Section 471(a) of the Social Security Act (42 U.S.C. 671(a)) is amended—

(A) in paragraph (32), by striking “and” after the semicolon;

(B) in paragraph (33), by striking the period and inserting “; and”; and

(C) by inserting after paragraph (33) the following:

“(34) provides that the State has in effect procedures that require the State agency to promptly report information on missing or abducted children to the law enforcement authorities for entry into the National Crime Information Center (NCIC) database of the Federal Bureau of Investigation, established pursuant to section 534 of title 28, United States Code.”

(2) REGULATIONS.—The Secretary of Health and Human Services shall promulgate regulations implementing the amendments made by paragraph (1). The regulations promulgated under this subsection shall include provisions to withhold Federal funds from any State that fails to substantially comply with the requirement imposed under the amendments made by paragraph (1).

(3) EFFECTIVE DATE.—The amendment made by paragraph (1) shall take effect on the date that is 6 months after the date of the enactment of this Act, without regard to whether final regulations required under paragraph (2) have been promulgated.

(b) ANNUAL STATISTICAL SUMMARY.—Section 3701(c) of the Crime Control Act of 1990 (42 U.S.C. 5779(c)) is amended by inserting “, which shall include the total number of reports received and the total number of en-

tries made to the National Crime Information Center (NCIC) database of the Federal Bureau of Investigation, established pursuant to section 534 of title 28, United States Code.” after “this title”.

(c) STATE REPORTING.—Section 3702 of the Crime Control Act of 1990 (42 U.S.C. 5780) is amended in paragraph (4)—

(1) by striking “(2)” and inserting “(3)”; and

(2) in subparagraph (A), by inserting “, and a photograph taken within the previous 180 days” after “dental records”;

(3) in subparagraph (B), by striking “and” after the semicolon;

(4) by redesignating subparagraph (C) as subparagraph (D); and

(5) by inserting after subparagraph (B) the following:

“(C) notify the National Center for Missing and Exploited Children of each report received relating to a child reported missing from a foster care family home or childcare institution; and”.

SA 4752. Mr. WYDEN proposed an amendment to the bill S. 2925, to establish a grant program to benefit victims of sex trafficking, and for other purposes; as follows:

On page 23, line 2, insert “(a) IN GENERAL.—” before “Section 204”.

On page 26, line 22, after the period add: “Each eligible entity awarded a block grant under this subparagraph shall certify that Federal funds received under the block grant will be used to combat only interstate sex trafficking.”

On page 28, line 9, strike “50 percent” and insert “67 percent”.

On page 33, between lines 20 and 21, insert the following:

(b) SUNSET PROVISION.—Effective 3 years after the date of enactment of this Act, section 204 of the Trafficking Victims Protection Reauthorization Act of 2005 (42 U.S.C. 14044c) is amended to read as it read on the day before the date of enactment of this Act.

(c) GAO EVALUATION.—Not later than 30 months after the date of enactment of this Act, the Comptroller General of the United States shall conduct a study of and submit to Congress a report evaluating the impact of this Act and the amendments made by this Act in aiding minor victims of sex trafficking in the United States and increasing the ability of law enforcement agencies to prosecute sex trafficking offenders, which shall include recommendations, if any, regarding any legislative or administrative action the Comptroller General determines appropriate.

On page 36, line 14, insert “(as defined in such section 3486)” after “sex offenders”.

On page 41, line 21, insert “(a) IN GENERAL.—” before “Section 3486(a)(1)”.

On page 41, strike line 23 and all that follows through page 42, line 4, and insert the following:

(1) in subparagraph (A)—

(A) in clause (i), by striking “or” at the end;

(B) by redesignating clause (ii) as clause (iii); and

(C) by inserting after clause (i) the following:

“(ii) an unregistered sex offender conducted by the United States Marshals Service, the Director of the United States Marshals Service; or”; and

On page 42, strike line 9.

On page 42, line 10, strike “(C)” and insert “(B)”.

On page 42, line 12, strike “(D)” and insert “(C)”.

On page 42, after line 15, add the following:

(b) TECHNICAL AND CONFORMING AMENDMENTS.—Section 3486(a) of title 18, United States Code, is amended—

(1) in paragraph (6)(A), by striking “United State” and inserting “United States”;

(2) in paragraph (9), by striking “(1)(A)(ii)” and inserting “(1)(A)(iii)”;

(3) in paragraph (10), by striking “paragraph (1)(A)(ii)” and inserting “paragraph (1)(A)(iii)”.

SEC. 12. REDUCING UNNECESSARY PRINTING AND PUBLISHING COSTS OF GOVERNMENT DOCUMENTS.

Not later than 180 days after the date of enactment of this Act, the Director of the Office of Management and Budget shall coordinate with the heads of Federal departments and independent agencies to—

(1) determine which Government publications could be available on Government websites and no longer printed and to devise a strategy to reduce overall Government printing costs beginning with fiscal year 2012, except that the Director shall ensure that essential printed documents prepared for Social Security recipients, Medicare beneficiaries, and other populations in areas with limited internet access or use continue to remain available;

(2) establish government-wide Federal guidelines on employee printing;

(3) issue on the Office of Management and Budget’s public website the results of a cost-benefit analysis on implementing a digital signature system and on establishing employee printing identification systems, such as the use of individual employee cards or codes, to monitor the amount of printing done by Federal employees, except that the Director of the Office of Management and Budget shall ensure that Federal employee printing costs unrelated to national defense, homeland security, border security, national disasters, and other emergencies do not exceed \$860,000,000 annually for fiscal years 2012 through 2014; and

(4) issue guidelines requiring every department, agency, commission or office to list at a prominent place near the beginning of each publication distributed to the public and issued or paid for by the Federal Government the following:

(A) The name of the issuing agency, department, commission or office.

(B) The total number of copies of the document printed.

(C) The collective cost of producing and printing all of the copies of the document.

(D) The name of the firm publishing the document.

SEC. 13. BUDGETARY EFFECTS.

The budgetary effects of this Act, for the purpose of complying with the Statutory Pay-As-You-Go-Act of 2010, shall be determined by reference to the latest statement titled “Budgetary Effects of PAYGO Legislation” for this Act, submitted for printing in the Congressional Record by the Chairman of the Senate Budget Committee, provided that such statement has been submitted prior to the vote on passage.

SA 4753. Mr. REID (for himself and Mr. MCCONNELL) proposed an amendment to the bill H.R. 4853, to amend the Internal Revenue Code of 1986 to extend the funding and expenditure authority of the Airport and Airway I rust Fund, to amend title 49, United States Code, to extend authorizations for the airport improvement program, and for other purposes; as follows:

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

SECTION 1. SHORT TITLE; ETC.

(a) SHORT TITLE.—This Act may be cited as the “Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010”.

(b) AMENDMENT OF 1986 CODE.—Except as otherwise expressly provided, whenever in this Act an amendment or repeal is expressed in terms of an amendment to, or repeal of, a section or other provision, the reference shall be considered to be made to a section or other provision of the Internal Revenue Code of 1986.

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

Sec. 1. Short title; etc.

TITLE I—TEMPORARY EXTENSION OF TAX RELIEF

Sec. 101. Temporary extension of 2001 tax relief.

Sec. 102. Temporary extension of 2003 tax relief.

Sec. 103. Temporary extension of 2009 tax relief.

TITLE II—TEMPORARY EXTENSION OF INDIVIDUAL AMT RELIEF

Sec. 201. Temporary extension of increased alternative minimum tax exemption amount.

Sec. 202. Temporary extension of alternative minimum tax relief for non-refundable personal credits.

TITLE III—TEMPORARY ESTATE TAX RELIEF

Sec. 301. Reinstatement of estate tax; repeal of carryover basis.

Sec. 302. Modifications to estate, gift, and generation-skipping transfer taxes.

Sec. 303. Applicable exclusion amount increased by unused exclusion amount of deceased spouse.

Sec. 304. Application of EGTRRA sunset to this title.

TITLE IV—TEMPORARY EXTENSION OF INVESTMENT INCENTIVES

Sec. 401. Extension of bonus depreciation; temporary 100 percent expensing for certain business assets.

Sec. 402. Temporary extension of increased small business expensing.

TITLE V—TEMPORARY EXTENSION OF UNEMPLOYMENT INSURANCE AND RELATED MATTERS

Sec. 501. Temporary extension of unemployment insurance provisions.

Sec. 502. Temporary modification of indicators under the extended benefit program.

Sec. 503. Technical amendment relating to collection of unemployment compensation debts.

Sec. 504. Technical correction relating to repeal of continued dumping and subsidy offset.

Sec. 505. Additional extended unemployment benefits under the Railroad Unemployment Insurance Act.

TITLE VI—TEMPORARY EMPLOYEE PAYROLL TAX CUT

Sec. 601. Temporary employee payroll tax cut.

TITLE VII—TEMPORARY EXTENSION OF CERTAIN EXPIRING PROVISIONS

Subtitle A—Energy

Sec. 701. Incentives for biodiesel and renewable diesel.

Sec. 702. Credit for refined coal facilities.

Sec. 703. New energy efficient home credit.

Sec. 704. Excise tax credits and outlay payments for alternative fuel and alternative fuel mixtures.

Sec. 705. Special rule for sales or dispositions to implement FERC or State electric restructuring policy for qualified electric utilities.

Sec. 706. Suspension of limitation on percentage depletion for oil and gas from marginal wells.

Sec. 707. Extension of grants for specified energy property in lieu of tax credits.

Sec. 708. Extension of provisions related to alcohol used as fuel.

Sec. 709. Energy efficient appliance credit.

Sec. 710. Credit for nonbusiness energy property.

Sec. 711. Alternative fuel vehicle refueling property.

Subtitle B—Individual Tax Relief

Sec. 721. Deduction for certain expenses of elementary and secondary school teachers.

Sec. 722. Deduction of State and local sales taxes.

Sec. 723. Contributions of capital gain real property made for conservation purposes.

Sec. 724. Above-the-line deduction for qualified tuition and related expenses.

Sec. 725. Tax-free distributions from individual retirement plans for charitable purposes.

Sec. 726. Look-thru of certain regulated investment company stock in determining gross estate of non-residents.

Sec. 727. Parity for exclusion from income for employer-provided mass transit and parking benefits.

Sec. 728. Refunds disregarded in the administration of Federal programs and federally assisted programs.

Subtitle C—Business Tax Relief

Sec. 731. Research credit.

Sec. 732. Indian employment tax credit.

Sec. 733. New markets tax credit.

Sec. 734. Railroad track maintenance credit.

Sec. 735. Mine rescue team training credit.

Sec. 736. Employer wage credit for employees who are active duty members of the uniformed services.

Sec. 737. 15-year straight-line cost recovery for qualified leasehold improvements, qualified restaurant buildings and improvements, and qualified retail improvements.

Sec. 738. 7-year recovery period for motor-sports entertainment complexes.

Sec. 739. Accelerated depreciation for business property on an Indian reservation.

Sec. 740. Enhanced charitable deduction for contributions of food inventory.

Sec. 741. Enhanced charitable deduction for contributions of book inventories to public schools.

Sec. 742. Enhanced charitable deduction for corporate contributions of computer inventory for educational purposes.

Sec. 743. Election to expense mine safety equipment.

Sec. 744. Special expensing rules for certain film and television productions.

Sec. 745. Expensing of environmental remediation costs.

Sec. 746. Deduction allowable with respect to income attributable to domestic production activities in Puerto Rico.

Sec. 747. Modification of tax treatment of certain payments to controlling exempt organizations.

Sec. 748. Treatment of certain dividends of regulated investment companies.

Sec. 749. RIC qualified investment entity treatment under FIRPTA.

Sec. 750. Exceptions for active financing income.

- Sec. 751. Look-thru treatment of payments between related controlled foreign corporations under foreign personal holding company rules.
- Sec. 752. Basis adjustment to stock of S corps making charitable contributions of property.
- Sec. 753. Empowerment zone tax incentives.
- Sec. 754. Tax incentives for investment in the District of Columbia.
- Sec. 755. Temporary increase in limit on cover over of rum excise taxes to Puerto Rico and the Virgin Islands.
- Sec. 756. American Samoa economic development credit.
- Sec. 757. Work opportunity credit.
- Sec. 758. Qualified zone academy bonds.
- Sec. 759. Mortgage insurance premiums.
- Sec. 760. Temporary exclusion of 100 percent of gain on certain small business stock.

Subtitle D—Temporary Disaster Relief Provisions

SUBPART A—NEW YORK LIBERTY ZONE

- Sec. 761. Tax-exempt bond financing.

SUBPART B—GO ZONE

- Sec. 762. Increase in rehabilitation credit.
- Sec. 763. Low-income housing credit rules for buildings in GO zones.
- Sec. 764. Tax-exempt bond financing.
- Sec. 765. Bonus depreciation deduction applicable to the GO Zone.

TITLE VIII—BUDGETARY PROVISIONS

- Sec. 801. Determination of budgetary effects.
- Sec. 802. Emergency designations.

TITLE I—TEMPORARY EXTENSION OF TAX RELIEF

SEC. 101. TEMPORARY EXTENSION OF 2001 TAX RELIEF.

(a) TEMPORARY EXTENSION.—

(1) IN GENERAL.—Section 901 of the Economic Growth and Tax Relief Reconciliation Act of 2001 is amended by striking “December 31, 2010” both places it appears and inserting “December 31, 2012”.

(2) EFFECTIVE DATE.—The amendment made by this subsection shall take effect as if included in the enactment of the Economic Growth and Tax Relief Reconciliation Act of 2001.

(b) SEPARATE SUNSET FOR EXPANSION OF ADOPTION BENEFITS UNDER THE PATIENT PROTECTION AND AFFORDABLE CARE ACT.—

(1) IN GENERAL.—Subsection (c) of section 10909 of the Patient Protection and Affordable Care Act is amended to read as follows:

“(c) SUNSET PROVISION.—Each provision of law amended by this section is amended to read as such provision would read if this section had never been enacted. The amendments made by the preceding sentence shall apply to taxable years beginning after December 31, 2011.”.

(2) CONFORMING AMENDMENT.—Subsection (d) of section 10909 of such Act is amended by striking “The amendments” and inserting “Except as provided in subsection (c), the amendments”.

SEC. 102. TEMPORARY EXTENSION OF 2003 TAX RELIEF.

(a) IN GENERAL.—Section 303 of the Jobs and Growth Tax Relief Reconciliation Act of 2003 is amended by striking “December 31, 2010” and inserting “December 31, 2012”.

(b) EFFECTIVE DATE.—The amendment made by this section shall take effect as if included in the enactment of the Jobs and Growth Tax Relief Reconciliation Act of 2003.

SEC. 103. TEMPORARY EXTENSION OF 2009 TAX RELIEF.

(a) AMERICAN OPPORTUNITY TAX CREDIT.—

(1) IN GENERAL.—Section 25A(i) is amended by striking “or 2010” and inserting “, 2010, 2011, or 2012”.

(2) TREATMENT OF POSSESSIONS.—Section 1004(c)(1) of the American Recovery and Reinvestment Tax Act of 2009 is amended by striking “and 2010” each place it appears and inserting “, 2010, 2011, and 2012”.

(b) CHILD TAX CREDIT.—Section 24(d)(4) is amended—

(1) by striking “2009 AND 2010” in the heading and inserting “2009, 2010, 2011, AND 2012”, and

(2) by striking “or 2010” and inserting “, 2010, 2011, or 2012”.

(c) EARNED INCOME TAX CREDIT.—Section 32(b)(3) is amended—

(1) by striking “2009 AND 2010” in the heading and inserting “2009, 2010, 2011, AND 2012”, and

(2) by striking “or 2010” and inserting “, 2010, 2011, or 2012”.

(d) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2010.

TITLE II—TEMPORARY EXTENSION OF INDIVIDUAL AMT RELIEF

SEC. 201. TEMPORARY EXTENSION OF INCREASED ALTERNATIVE MINIMUM TAX EXEMPTION AMOUNT.

(a) IN GENERAL.—Paragraph (1) of section 55(d) is amended—

(1) by striking “\$70,950” and all that follows through “2009” in subparagraph (A) and inserting “\$72,450 in the case of taxable years beginning in 2010 and \$74,450 in the case of taxable years beginning in 2011”, and

(2) by striking “\$46,700” and all that follows through “2009” in subparagraph (B) and inserting “\$47,450 in the case of taxable years beginning in 2010 and \$48,450 in the case of taxable years beginning in 2011”.

(b) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2009.

(c) REPEAL OF EGTRRA SUNSET.—Title IX of the Economic Growth and Tax Relief Reconciliation Act of 2001 (relating to sunset of provisions of such Act) shall not apply to title VII of such Act (relating to alternative minimum tax).

SEC. 202. TEMPORARY EXTENSION OF ALTERNATIVE MINIMUM TAX RELIEF FOR NONREFUNDABLE PERSONAL CREDITS.

(a) IN GENERAL.—Paragraph (2) of section 26(a) is amended—

(1) by striking “or 2009” and inserting “2009, 2010, or 2011”, and

(2) by striking “2009” in the heading thereof and inserting “2011”.

(b) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2009.

TITLE III—TEMPORARY ESTATE TAX RELIEF

SEC. 301. REINSTATEMENT OF ESTATE TAX; REPEAL OF CARRYOVER BASIS.

(a) IN GENERAL.—Each provision of law amended by subtitle A or E of title V of the Economic Growth and Tax Relief Reconciliation Act of 2001 is amended to read as such provision would read if such subtitle had never been enacted.

(b) CONFORMING AMENDMENT.—On and after January 1, 2011, paragraph (1) of section 2505(a) of the Internal Revenue Code of 1986 is amended to read as such paragraph would read if section 521(b)(2) of the Economic Growth and Tax Relief Reconciliation Act of 2001 had never been enacted.

(c) SPECIAL ELECTION WITH RESPECT TO ESTATES OF DECEDENTS DYING IN 2010.—Notwithstanding subsection (a), in the case of an estate of a decedent dying after December 31, 2009, and before January 1, 2011, the executor (within the meaning of section 2203 of the In-

ternal Revenue Code of 1986) may elect to apply such Code as though the amendments made by subsection (a) do not apply with respect to chapter 11 of such Code and with respect to property acquired or passing from such decedent (within the meaning of section 1014(b) of such Code). Such election shall be made at such time and in such manner as the Secretary of the Treasury or the Secretary's delegate shall provide. Such an election once made shall be revocable only with the consent of the Secretary of the Treasury or the Secretary's delegate. For purposes of section 2652(a)(1) of such Code, the determination of whether any property is subject to the tax imposed by such chapter 11 shall be made without regard to any election made under this subsection.

(d) EXTENSION OF TIME FOR PERFORMING CERTAIN ACTS.—

(1) ESTATE TAX.—In the case of the estate of a decedent dying after December 31, 2009, and before the date of the enactment of this Act, the due date for—

(A) filing any return under section 6018 of the Internal Revenue Code of 1986 (including any election required to be made on such a return) as such section is in effect after the date of the enactment of this Act without regard to any election under subsection (c),

(B) making any payment of tax under chapter 11 of such Code, and

(C) making any disclaimer described in section 2518(b) of such Code of an interest in property passing by reason of the death of such decedent,

shall not be earlier than the date which is 9 months after the date of the enactment of this Act.

(2) GENERATION-SKIPPING TAX.—In the case of any generation-skipping transfer made after December 31, 2009, and before the date of the enactment of this Act, the due date for filing any return under section 2662 of the Internal Revenue Code of 1986 (including any election required to be made on such a return) shall not be earlier than the date which is 9 months after the date of the enactment of this Act.

(e) EFFECTIVE DATE.—Except as otherwise provided in this section, the amendments made by this section shall apply to estates of decedents dying, and transfers made, after December 31, 2009.

SEC. 302. MODIFICATIONS TO ESTATE, GIFT, AND GENERATION-SKIPPING TRANSFER TAXES.

(a) MODIFICATIONS TO ESTATE TAX.—

(1) \$5,000,000 APPLICABLE EXCLUSION AMOUNT.—Subsection (c) of section 2010 is amended to read as follows:

“(c) APPLICABLE CREDIT AMOUNT.—

“(1) IN GENERAL.—For purposes of this section, the applicable credit amount is the amount of the tentative tax which would be determined under section 2001(c) if the amount with respect to which such tentative tax is to be computed were equal to the applicable exclusion amount.

“(2) APPLICABLE EXCLUSION AMOUNT.—

“(A) IN GENERAL.—For purposes of this subsection, the applicable exclusion amount is \$5,000,000.

“(B) INFLATION ADJUSTMENT.—In the case of any decedent dying in a calendar year after 2011, the dollar amount in subparagraph (A) shall be increased by an amount equal to—

“(i) such dollar amount, multiplied by

“(ii) the cost-of-living adjustment determined under section 1(f)(3) for such calendar year by substituting ‘calendar year 2010’ for ‘calendar year 1992’ in subparagraph (B) thereof.

If any amount as adjusted under the preceding sentence is not a multiple of \$10,000, such amount shall be rounded to the nearest multiple of \$10,000.”.

(2) MAXIMUM ESTATE TAX RATE EQUAL TO 35 PERCENT.—Subsection (c) of section 2001 is amended—

(A) by striking “Over \$500,000” and all that follows in the table contained in paragraph (1) and inserting the following:

“Over \$500,000	\$155,800, plus 35 percent of the excess of such amount over \$500,000.”,
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(B) by striking “(1) IN GENERAL.—”, and
(C) by striking paragraph (2).

(b) MODIFICATIONS TO GIFT TAX.—

(1) RESTORATION OF UNIFIED CREDIT AGAINST GIFT TAX.—

(A) IN GENERAL.—Paragraph (1) of section 2505(a), after the application of section 301(b), is amended by striking “(determined as if the applicable exclusion amount were \$1,000,000)”.

(B) EFFECTIVE DATE.—The amendment made by this paragraph shall apply to gifts made after December 31, 2010.

(2) MODIFICATION OF GIFT TAX RATE.—On and after January 1, 2011, subsection (a) of section 2502 is amended to read as such subsection would read if section 511(d) of the Economic Growth and Tax Relief Reconciliation Act of 2001 had never been enacted.

(c) MODIFICATION OF GENERATION-SKIPPING TRANSFER TAX.—In the case of any generation-skipping transfer made after December 31, 2009, and before January 1, 2011, the applicable rate determined under section 2641(a) of the Internal Revenue Code of 1986 shall be zero.

(d) MODIFICATIONS OF ESTATE AND GIFT TAXES TO REFLECT DIFFERENCES IN CREDIT RESULTING FROM DIFFERENT TAX RATES.—

(1) ESTATE TAX.—

(A) IN GENERAL.—Section 2001(b)(2) is amended by striking “if the provisions of subsection (c) (as in effect at the decedent’s death)” and inserting “if the modifications described in subsection (g)”.

(B) MODIFICATIONS.—Section 2001 is amended by adding at the end the following new subsection:

“(g) MODIFICATIONS TO GIFT TAX PAYABLE TO REFLECT DIFFERENT TAX RATES.—For purposes of applying subsection (b)(2) with respect to 1 or more gifts, the rates of tax under subsection (c) in effect at the decedent’s death shall, in lieu of the rates of tax in effect at the time of such gifts, be used both to compute—

“(1) the tax imposed by chapter 12 with respect to such gifts, and

“(2) the credit allowed against such tax under section 2505, including in computing—

“(A) the applicable credit amount under section 2505(a)(1), and

“(B) the sum of the amounts allowed as a credit for all preceding periods under section 2505(a)(2).”.

(2) GIFT TAX.—Section 2505(a) is amended by adding at the end the following new flush sentence:

“For purposes of applying paragraph (2) for any calendar year, the rates of tax in effect under section 2502(a)(2) for such calendar year shall, in lieu of the rates of tax in effect for preceding calendar periods, be used in determining the amounts allowable as a credit under this section for all preceding calendar periods.”.

(e) CONFORMING AMENDMENT.—Section 2511 is amended by striking subsection (c).

(f) EFFECTIVE DATE.—Except as otherwise provided in this subsection, the amendments made by this section shall apply to estates of decedents dying, generation-skipping transfers, and gifts made, after December 31, 2009.

SEC. 303. APPLICABLE EXCLUSION AMOUNT INCREASED BY UNUSED EXCLUSION AMOUNT OF DECEASED SPOUSE.

(a) IN GENERAL.—Section 2010(c), as amended by section 302(a), is amended by striking

paragraph (2) and inserting the following new paragraphs:

“(2) APPLICABLE EXCLUSION AMOUNT.—For purposes of this subsection, the applicable exclusion amount is the sum of—

“(A) the basic exclusion amount, and

“(B) in the case of a surviving spouse, the deceased spousal unused exclusion amount.

“(3) BASIC EXCLUSION AMOUNT.—

“(A) IN GENERAL.—For purposes of this subsection, the basic exclusion amount is \$5,000,000.

“(B) INFLATION ADJUSTMENT.—In the case of any decedent dying in a calendar year after 2011, the dollar amount in subparagraph (A) shall be increased by an amount equal to—

“(i) such dollar amount, multiplied by

“(ii) the cost-of-living adjustment determined under section 1(f)(3) for such calendar year by substituting ‘calendar year 2010’ for ‘calendar year 1992’ in subparagraph (B) thereof.

If any amount as adjusted under the preceding sentence is not a multiple of \$10,000, such amount shall be rounded to the nearest multiple of \$10,000.

“(4) DECEASED SPOUSAL UNUSED EXCLUSION AMOUNT.—For purposes of this subsection, with respect to a surviving spouse of a deceased spouse dying after December 31, 2010, the term ‘deceased spousal unused exclusion amount’ means the lesser of—

“(A) the basic exclusion amount, or

“(B) the excess of—

“(i) the basic exclusion amount of the last such deceased spouse of such surviving spouse, over

“(ii) the amount with respect to which the tentative tax is determined under section 2001(b)(1) on the estate of such deceased spouse.

“(5) SPECIAL RULES.—

“(A) ELECTION REQUIRED.—A deceased spousal unused exclusion amount may not be taken into account by a surviving spouse under paragraph (2) unless the executor of the estate of the deceased spouse files an estate tax return on which such amount is computed and makes an election on such return that such amount may be so taken into account. Such election, once made, shall be irrevocable. No election may be made under this subparagraph if such return is filed after the time prescribed by law (including extensions) for filing such return.

“(B) EXAMINATION OF PRIOR RETURNS AFTER EXPIRATION OF PERIOD OF LIMITATIONS WITH RESPECT TO DECEASED SPOUSAL UNUSED EXCLUSION AMOUNT.—Notwithstanding any period of limitation in section 6501, after the time has expired under section 6501 within which a tax may be assessed under chapter 11 or 12 with respect to a deceased spousal unused exclusion amount, the Secretary may examine a return of the deceased spouse to make determinations with respect to such amount for purposes of carrying out this subsection.

“(6) REGULATIONS.—The Secretary shall prescribe such regulations as may be necessary or appropriate to carry out this subsection.”.

(b) CONFORMING AMENDMENTS.—

(1) Paragraph (1) of section 2505(a), as amended by section 302(b)(1), is amended to read as follows:

“(1) the applicable credit amount in effect under section 2010(c) which would apply if the donor died as of the end of the calendar year, reduced by”.

(2) Section 2631(c) is amended by striking “the applicable exclusion amount” and inserting “the basic exclusion amount”.

(3) Section 6018(a)(1) is amended by striking “applicable exclusion amount” and inserting “basic exclusion amount”.

(c) EFFECTIVE DATES.—

(1) IN GENERAL.—Except as provided in paragraph (2), the amendments made by this section shall apply to estates of decedents dying and gifts made after December 31, 2010.

(2) CONFORMING AMENDMENT RELATING TO GENERATION-SKIPPING TRANSFERS.—The amendment made by subsection (b)(2) shall apply to generation-skipping transfers after December 31, 2010.

SEC. 304. APPLICATION OF EGTRRA SUNSET TO THIS TITLE.

Section 901 of the Economic Growth and Tax Relief Reconciliation Act of 2001 shall apply to the amendments made by this section.

TITLE IV—TEMPORARY EXTENSION OF INVESTMENT INCENTIVES

SEC. 401. EXTENSION OF BONUS DEPRECIATION; TEMPORARY 100 PERCENT EXPENSING FOR CERTAIN BUSINESS ASSETS.

(a) IN GENERAL.—Paragraph (2) of section 168(k) is amended—

(1) by striking “January 1, 2012” in subparagraph (A)(iv) and inserting “January 1, 2014”, and

(2) by striking “January 1, 2011” each place it appears and inserting “January 1, 2013”.

(b) TEMPORARY 100 PERCENT EXPENSING.—Subsection (k) of section 168 is amended by adding at the end the following new paragraph:

“(5) SPECIAL RULE FOR PROPERTY ACQUIRED DURING CERTAIN PRE-2012 PERIODS.—In the case of qualified property acquired by the taxpayer (under rules similar to the rules of clauses (ii) and (iii) of paragraph (2)(A)) after September 8, 2010, and before January 1, 2012, and which is placed in service by the taxpayer before January 1, 2012 (January 1, 2013, in the case of property described in subparagraph (2)(B) or (2)(C)), paragraph (1)(A) shall be applied by substituting ‘100 percent’ for ‘50 percent’.”.

(c) EXTENSION OF ELECTION TO ACCELERATE THE AMT CREDIT IN LIEU OF BONUS DEPRECIATION.—

(1) EXTENSION.—Clause (iii) of section 168(k)(4)(D) is amended by striking “or production” and all that follows and inserting “or production—

“(I) after March 31, 2008, and before January 1, 2010, and

“(II) after December 31, 2010, and before January 1, 2013, shall be taken into account under subparagraph (B)(ii) thereof.”.

(2) RULES FOR ROUND 2 EXTENSION PROPERTY.—Paragraph (4) of section 168(k) is amended by adding at the end the following new subparagraph:

“(I) SPECIAL RULES FOR ROUND 2 EXTENSION PROPERTY.—

“(i) IN GENERAL.—In the case of round 2 extension property, this paragraph shall be applied without regard to—

“(I) the limitation described in subparagraph (B)(i) thereof, and

“(II) the business credit increase amount under subparagraph (E)(iii) thereof.

“(ii) TAXPAYERS PREVIOUSLY ELECTING ACCELERATION.—In the case of a taxpayer who made the election under subparagraph (A) for its first taxable year ending after March 31, 2008, or a taxpayer who made the election under subparagraph (H)(ii) for its first taxable year ending after December 31, 2008—

“(I) the taxpayer may elect not to have this paragraph apply to round 2 extension property, but

“(II) if the taxpayer does not make the election under subclause (I), in applying this paragraph to the taxpayer the bonus depreciation amount, maximum amount, and maximum increase amount shall be computed and applied to eligible qualified property which is round 2 extension property.”.

The amounts described in subclause (II) shall be computed separately from any amounts computed with respect to eligible qualified property which is not round 2 extension property.

“(iii) TAXPAYERS NOT PREVIOUSLY ELECTING ACCELERATION.—In the case of a taxpayer who neither made the election under subparagraph (A) for its first taxable year ending after March 31, 2008, nor made the election under subparagraph (H)(ii) for its first taxable year ending after December 31, 2008—

“(I) the taxpayer may elect to have this paragraph apply to its first taxable year ending after December 31, 2010, and each subsequent taxable year, and

“(II) if the taxpayer makes the election under subclause (I), this paragraph shall only apply to eligible qualified property which is round 2 extension property.

“(iv) ROUND 2 EXTENSION PROPERTY.—For purposes of this subparagraph, the term ‘round 2 extension property’ means property which is eligible qualified property solely by reason of the extension of the application of the special allowance under paragraph (1) pursuant to the amendments made by section 401(a) of the Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010 (and the application of such extension to this paragraph pursuant to the amendment made by section 401(c)(1) of such Act).”

(d) CONFORMING AMENDMENTS.—

(1) The heading for subsection (k) of section 168 is amended by striking “JANUARY 1, 2011” and inserting “JANUARY 1, 2013”.

(2) The heading for clause (ii) of section 168(k)(2)(B) is amended by striking “PRE-JANUARY 1, 2011” and inserting “PRE-JANUARY 1, 2013”.

(3) Subparagraph (D) of section 168(k)(4) is amended—

(A) by striking clauses (iv) and (v),

(B) by inserting “and” at the end of clause (ii), and

(C) by striking the comma at the end of clause (iii) and inserting a period.

(4) Paragraph (5) of section 168(l) is amended—

(A) by inserting “and” at the end of subparagraph (A),

(B) by striking subparagraph (B), and

(C) by redesignating subparagraph (C) as subparagraph (B).

(5) Subparagraph (C) of section 168(n)(2) is amended by striking “January 1, 2011” and inserting “January 1, 2013”.

(6) Subparagraph (D) of section 1400L(b)(2) is amended by striking “January 1, 2011” and inserting “January 1, 2013”.

(7) Subparagraph (B) of section 1400N(d)(3) is amended by striking “January 1, 2011” and inserting “January 1, 2013”.

(e) EFFECTIVE DATES.—

(1) IN GENERAL.—Except as provided in paragraph (2), the amendments made by this section shall apply to property placed in service after December 31, 2010, in taxable years ending after such date.

(2) TEMPORARY 100 PERCENT EXPENSING.—The amendment made by subsection (b) shall apply to property placed in service after September 8, 2010, in taxable years ending after such date.

SEC. 402. TEMPORARY EXTENSION OF INCREASED SMALL BUSINESS EXPENSING.

(a) DOLLAR LIMITATION.—Section 179(b)(1) is amended by striking “and” at the end of subparagraph (B) and by striking subparagraph (C) and inserting the following new subparagraphs:

“(C) \$125,000 in the case of taxable years beginning in 2012, and

“(D) \$25,000 in the case of taxable years beginning after 2012.”

(b) REDUCTION IN LIMITATION.—Section 179(b)(2) is amended by striking “and” at the end of subparagraph (B) and by striking subparagraph (C) and inserting the following new subparagraphs:

“(C) \$500,000 in the case of taxable years beginning in 2012, and

“(D) \$200,000 in the case of taxable years beginning after 2012.”

(c) INFLATION ADJUSTMENT.—Subsection (b) of section 179 is amended by adding at the end the following new paragraph:

“(6) INFLATION ADJUSTMENT.—

“(A) IN GENERAL.—In the case of any taxable year beginning in calendar year 2012, the \$125,000 and \$500,000 amounts in paragraphs (1)(C) and (2)(C) shall each be increased by an amount equal to—

“(i) such dollar amount, multiplied by

“(ii) the cost-of-living adjustment determined under section 1(f)(3) for the calendar year in which the taxable year begins, by substituting ‘calendar year 2006’ for ‘calendar year 1992’ in subparagraph (B) thereof.

“(B) ROUNDING.—

“(i) DOLLAR LIMITATION.—If the amount in paragraph (1) as increased under subparagraph (A) is not a multiple of \$1,000, such amount shall be rounded to the nearest multiple of \$1,000.

“(ii) PHASEOUT AMOUNT.—If the amount in paragraph (2) as increased under subparagraph (A) is not a multiple of \$10,000, such amount shall be rounded to the nearest multiple of \$10,000.”

(d) COMPUTER SOFTWARE.—Section 179(d)(1)(A)(ii) is amended by striking “2012” and inserting “2013”.

(e) CONFORMING AMENDMENT.—Section 179(c)(2) is amended by striking “2012” and inserting “2013”.

(f) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2011.

TITLE V—TEMPORARY EXTENSION OF UNEMPLOYMENT INSURANCE AND RELATED MATTERS

SEC. 501. TEMPORARY EXTENSION OF UNEMPLOYMENT INSURANCE PROVISIONS.

(a) IN GENERAL.—(1) Section 4007 of the Supplemental Appropriations Act, 2008 (Public Law 110–252; 26 U.S.C. 3304 note) is amended—

(A) by striking “November 30, 2010” each place it appears and inserting “January 3, 2012”;

(B) in the heading for subsection (b)(2), by striking “NOVEMBER 30, 2010” and inserting “JANUARY 3, 2012”;

(C) in subsection (b)(3), by striking “April 30, 2011” and inserting “June 9, 2012”.

(2) Section 2005 of the Assistance for Unemployed Workers and Struggling Families Act, as contained in Public Law 111–5 (26 U.S.C. 3304 note; 123 Stat. 444), is amended—

(A) by striking “December 1, 2010” each place it appears and inserting “January 4, 2012”;

(B) in subsection (c), by striking “May 1, 2011” and inserting “June 11, 2012”.

(3) Section 5 of the Unemployment Compensation Extension Act of 2008 (Public Law 110–449; 26 U.S.C. 3304 note) is amended by striking “April 30, 2011” and inserting “June 10, 2012”.

(b) FUNDING.—Section 4004(e)(1) of the Supplemental Appropriations Act, 2008 (Public Law 110–252; 26 U.S.C. 3304 note) is amended—

(1) in subparagraph (E), by striking “and” at the end; and

(2) by inserting after subparagraph (F) the following:

“(G) the amendments made by section 501(a)(1) of the Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010; and”.

(c) EFFECTIVE DATE.—The amendments made by this section shall take effect as if included in the enactment of the Unemployment Compensation Extension Act of 2010 (Public Law 111–205).

SEC. 502. TEMPORARY MODIFICATION OF INDICATORS UNDER THE EXTENDED BENEFIT PROGRAM.

(a) INDICATOR.—Section 203(d) of the Federal-State Extended Unemployment Compensation Act of 1970 (26 U.S.C. 3304 note) is amended, in the flush matter following paragraph (2), by inserting after the first sentence the following sentence: “Effective with respect to compensation for weeks of unemployment beginning after the date of enactment of the Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010 (or, if later, the date established pursuant to State law), and ending on or before December 31, 2011, the State may by law provide that the determination of whether there has been a state ‘on’ or ‘off’ indicator beginning or ending any extended benefit period shall be made under this subsection as if the word ‘two’ were ‘three’ in subparagraph (1)(A).”

(b) ALTERNATIVE TRIGGER.—Section 203(f) of the Federal-State Extended Unemployment Compensation Act of 1970 (26 U.S.C. 3304 note) is amended—

(1) by redesignating paragraph (2) as paragraph (3); and

(2) by inserting after paragraph (1) the following new paragraph:

“(2) Effective with respect to compensation for weeks of unemployment beginning after the date of enactment of the Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010 (or, if later, the date established pursuant to State law), and ending on or before December 31, 2011, the State may by law provide that the determination of whether there has been a state ‘on’ or ‘off’ indicator beginning or ending any extended benefit period shall be made under this subsection as if the word ‘either’ were ‘any’, the word ‘both’ were ‘all’, and the figure ‘2’ were ‘3’ in clause (1)(A)(ii).”

(c) EFFECTIVE DATE.—The amendments made by this section shall take effect as if included in the enactment of the Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010.

SEC. 503. TECHNICAL AMENDMENT RELATING TO COLLECTION OF UNEMPLOYMENT COMPENSATION DEBTS.

(a) IN GENERAL.—Section 6402(f)(3)(C), as amended by section 801 of the Claims Resolution Act of 2010, is amended by striking “is not a covered unemployment compensation debt” and inserting “is a covered unemployment compensation debt”.

(b) EFFECTIVE DATE.—The amendment made by subsection (a) shall take effect as if included in section 801 of the Claims Resolution Act of 2010.

SEC. 504. TECHNICAL CORRECTION RELATING TO REPEAL OF CONTINUED DUMPING AND SUBSIDY OFFSET.

(a) IN GENERAL.—Section 822(2)(A) of the Claims Resolution Act of 2010 is amended by striking “or” and inserting “and”.

(b) EFFECTIVE DATE.—The amendment made by subsection (a) shall take effect as if included in the provisions of the Claims Resolution Act of 2010.

SEC. 505. ADDITIONAL EXTENDED UNEMPLOYMENT BENEFITS UNDER THE RAILROAD UNEMPLOYMENT INSURANCE ACT.

(a) EXTENSION.—Section 2(c)(2)(D)(iii) of the Railroad Unemployment Insurance Act, as added by section 2006 of the American Recovery and Reinvestment Act of 2009 (Public Law 111–5) and as amended by section 9 of the Worker, Homeownership, and Business Assistance Act of 2009 (Public Law 111–92), is amended—

(1) by striking “June 30, 2010” and inserting “June 30, 2011”;

(2) by striking “December 31, 2010” and inserting “December 31, 2011”.

(b) CLARIFICATION ON AUTHORITY TO USE FUNDS.—Funds appropriated under either the first or second sentence of clause (iv) of section 2(c)(2)(D) of the Railroad Unemployment Insurance Act shall be available to cover the cost of additional extended unemployment benefits provided under such section 2(c)(2)(D) by reason of the amendments made by subsection (a) as well as to cover the cost of such benefits provided under such section 2(c)(2)(D), as in effect on the day before the date of the enactment of this Act.

TITLE VI—TEMPORARY EMPLOYEE PAYROLL TAX CUT

SEC. 601. TEMPORARY EMPLOYEE PAYROLL TAX CUT.

(a) IN GENERAL.—Notwithstanding any other provision of law, —

(1) with respect to any taxable year which begins in the payroll tax holiday period, the rate of tax under section 1401(a) of the Internal Revenue Code of 1986 shall be 10.40 percent, and

(2) with respect to remuneration received during the payroll tax holiday period, the rate of tax under 3101(a) of such Code shall be 4.2 percent (including for purposes of determining the applicable percentage under sections 3201(a) and 3211(a)(1) of such Code).

(b) COORDINATION WITH DEDUCTIONS FOR EMPLOYMENT TAXES.—

(1) DEDUCTION IN COMPUTING NET EARNINGS FROM SELF-EMPLOYMENT.—For purposes of applying section 1402(a)(12) of the Internal Revenue Code of 1986, the rate of tax imposed by subsection 1401(a) of such Code shall be determined without regard to the reduction in such rate under this section.

(2) INDIVIDUAL DEDUCTION.—In the case of the taxes imposed by section 1401 of such Code for any taxable year which begins in the payroll tax holiday period, the deduction under section 164(f) with respect to such taxes shall be equal to the sum of—

(A) 59.6 percent of the portion of such taxes attributable to the tax imposed by section 1401(a) (determined after the application of this section), plus

(B) one-half of the portion of such taxes attributable to the tax imposed by section 1401(b).

(c) PAYROLL TAX HOLIDAY PERIOD.—The term “payroll tax holiday period” means calendar year 2011.

(d) EMPLOYER NOTIFICATION.—The Secretary of the Treasury shall notify employers of the payroll tax holiday period in any manner the Secretary deems appropriate.

(e) TRANSFERS OF FUNDS.—

(1) TRANSFERS TO FEDERAL OLD-AGE AND SURVIVORS INSURANCE TRUST FUND.—There are hereby appropriated to the Federal Old-Age and Survivors Trust Fund and the Federal Disability Insurance Trust Fund established under section 201 of the Social Security Act (42 U.S.C. 401) amounts equal to the reduction in revenues to the Treasury by reason of the application of subsection (a). Amounts appropriated by the preceding sentence shall be transferred from the general fund at such times and in such manner as to replicate to the extent possible the transfers which would have occurred to such Trust Fund had such amendments not been enacted.

(2) TRANSFERS TO SOCIAL SECURITY EQUIVALENT BENEFIT ACCOUNT.—There are hereby appropriated to the Social Security Equivalent Benefit Account established under section 15A(a) of the Railroad Retirement Act of 1974 (45 U.S.C. 231n-1(a)) amounts equal to the reduction in revenues to the Treasury by reason of the application of subsection (a)(2). Amounts appropriated by the preceding sentence shall be transferred from the general fund at such times and in such manner as to replicate to the extent possible the transfers

which would have occurred to such Account had such amendments not been enacted.

(3) COORDINATION WITH OTHER FEDERAL LAWS.—For purposes of applying any provision of Federal law other than the provisions of the Internal Revenue Code of 1986, the rate of tax in effect under section 3101(a) of such Code shall be determined without regard to the reduction in such rate under this section.

TITLE VII—TEMPORARY EXTENSION OF CERTAIN EXPIRING PROVISIONS

Subtitle A—Energy

SEC. 701. INCENTIVES FOR BIODIESEL AND RENEWABLE DIESEL.

(a) CREDITS FOR BIODIESEL AND RENEWABLE DIESEL USED AS FUEL.—Subsection (g) of section 40A is amended by striking “December 31, 2009” and inserting “December 31, 2011”.

(b) EXCISE TAX CREDITS AND OUTLAY PAYMENTS FOR BIODIESEL AND RENEWABLE DIESEL FUEL MIXTURES.—

(1) Paragraph (6) of section 6426(c) is amended by striking “December 31, 2009” and inserting “December 31, 2011”.

(2) Subparagraph (B) of section 6427(e)(6) is amended by striking “December 31, 2009” and inserting “December 31, 2011”.

(c) SPECIAL RULE FOR 2010.—Notwithstanding any other provision of law, in the case of any biodiesel mixture credit properly determined under section 6426(c) of the Internal Revenue Code of 1986 for periods during 2010, such credit shall be allowed, and any refund or payment attributable to such credit (including any payment under section 6427(e) of such Code) shall be made, only in such manner as the Secretary of the Treasury (or the Secretary's delegate) shall provide. Such Secretary shall issue guidance within 30 days after the date of the enactment of this Act providing for a one-time submission of claims covering periods during 2010. Such guidance shall provide for a 180-day period for the submission of such claims (in such manner as prescribed by such Secretary) to begin not later than 30 days after such guidance is issued. Such claims shall be paid by such Secretary not later than 60 days after receipt. If such Secretary has not paid pursuant to a claim filed under this subsection within 60 days after the date of the filing of such claim, the claim shall be paid with interest from such date determined by using the overpayment rate and method under section 6621 of such Code.

(d) EFFECTIVE DATE.—The amendments made by this section shall apply to fuel sold or used after December 31, 2009.

SEC. 702. CREDIT FOR REFINED COAL FACILITIES.

(a) IN GENERAL.—Subparagraph (B) of section 45(d)(8) is amended by striking “January 1, 2010” and inserting “January 1, 2012”.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to facilities placed in service after December 31, 2009.

SEC. 703. NEW ENERGY EFFICIENT HOME CREDIT.

(a) IN GENERAL.—Subsection (g) of section 45L is amended by striking “December 31, 2009” and inserting “December 31, 2011”.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to homes acquired after December 31, 2009.

SEC. 704. EXCISE TAX CREDITS AND OUTLAY PAYMENTS FOR ALTERNATIVE FUEL AND ALTERNATIVE FUEL MIXTURES.

(a) IN GENERAL.—Sections 6426(d)(5), 6426(e)(3), and 6427(e)(6)(C) are each amended by striking “December 31, 2009” and inserting “December 31, 2011”.

(b) EXCLUSION OF BLACK LIQUOR FROM CREDIT ELIGIBILITY.—The last sentence of section 6426(d)(2) is amended by striking “or biodiesel” and inserting “biodiesel, or any fuel (including lignin, wood residues, or spent pulping liquors) derived from the production of paper or pulp”.

(c) SPECIAL RULE FOR 2010.—Notwithstanding any other provision of law, in the case of any alternative fuel credit or any alternative fuel mixture credit properly determined under subsection (d) or (e) of section 6426 of the Internal Revenue Code of 1986 for periods during 2010, such credit shall be allowed, and any refund or payment attributable to such credit (including any payment under section 6427(e) of such Code) shall be made, only in such manner as the Secretary of the Treasury (or the Secretary's delegate) shall provide. Such Secretary shall issue guidance within 30 days after the date of the enactment of this Act providing for a one-time submission of claims covering periods during 2010. Such guidance shall provide for a 180-day period for the submission of such claims (in such manner as prescribed by such Secretary) to begin not later than 30 days after such guidance is issued. Such claims shall be paid by such Secretary not later than 60 days after receipt. If such Secretary has not paid pursuant to a claim filed under this subsection within 60 days after the date of the filing of such claim, the claim shall be paid with interest from such date determined by using the overpayment rate and method under section 6621 of such Code.

(d) EFFECTIVE DATE.—The amendments made by this section shall apply to fuel sold or used after December 31, 2009.

SEC. 705. SPECIAL RULE FOR SALES OR DISPOSITIONS TO IMPLEMENT FERC OR STATE ELECTRIC RESTRUCTURING POLICY FOR QUALIFIED ELECTRIC UTILITIES.

(a) IN GENERAL.—Paragraph (3) of section 451(i) is amended by striking “January 1, 2010” and inserting “January 1, 2012”.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to dispositions after December 31, 2009.

SEC. 706. SUSPENSION OF LIMITATION ON PERCENTAGE DEPLETION FOR OIL AND GAS FROM MARGINAL WELLS.

(a) IN GENERAL.—Clause (ii) of section 613A(c)(6)(H) is amended by striking “January 1, 2010” and inserting “January 1, 2012”.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to taxable years beginning after December 31, 2009.

SEC. 707. EXTENSION OF GRANTS FOR SPECIFIED ENERGY PROPERTY IN LIEU OF TAX CREDITS.

(a) IN GENERAL.—Subsection (a) of section 1603 of division B of the American Recovery and Reinvestment Act of 2009 is amended—

(1) in paragraph (1), by striking “2009 or 2010” and inserting “2009, 2010, or 2011”, and

(2) in paragraph (2)—

(A) by striking “after 2010” and inserting “after 2011”, and

(B) by striking “2009 or 2010” and inserting “2009, 2010, or 2011”.

(b) CONFORMING AMENDMENT.—Subsection (j) of section 1603 of division B of such Act is amended by striking “2011” and inserting “2012”.

SEC. 708. EXTENSION OF PROVISIONS RELATED TO ALCOHOL USED AS FUEL.

(a) EXTENSION OF INCOME TAX CREDIT FOR ALCOHOL USED AS FUEL.—

(1) IN GENERAL.—Paragraph (1) of section 40(e) is amended—

(A) by striking “December 31, 2010” in subparagraph (A) and inserting “December 31, 2011”, and

(B) by striking “January 1, 2011” in subparagraph (B) and inserting “January 1, 2012”.

(2) REDUCED AMOUNT FOR ETHANOL BLENDED.—Subsection (h) of section 40 is amended by striking “2010” both places it appears and inserting “2011”.

(3) EFFECTIVE DATE.—The amendments made by this subsection shall apply to periods after December 31, 2010.

(b) EXTENSION OF EXCISE TAX CREDIT FOR ALCOHOL USED AS FUEL.—

(1) IN GENERAL.—Paragraph (6) of section 6426(b) is amended by striking “December 31, 2010” and inserting “December 31, 2011”.

(2) EFFECTIVE DATE.—The amendment made by this subsection shall apply to periods after December 31, 2010.

(c) EXTENSION OF PAYMENT FOR ALCOHOL FUEL MIXTURE.—

(1) IN GENERAL.—Subparagraph (A) of section 6427(e)(6) is amended by striking “December 31, 2010” and inserting “December 31, 2011”.

(2) EFFECTIVE DATE.—The amendment made by this subsection shall apply to sales and uses after December 31, 2010.

(d) EXTENSION OF ADDITIONAL DUTIES ON ETHANOL.—

(1) IN GENERAL.—Headings 9901.00.50 and 9901.00.52 of the Harmonized Tariff Schedule of the United States are each amended in the effective period column by striking “1/1/2011” and inserting “1/1/2012”.

(2) EFFECTIVE DATE.—The amendments made by this subsection shall take effect on January 1, 2011.

SEC. 709. ENERGY EFFICIENT APPLIANCE CREDIT.

(a) DISHWASHERS.—Paragraph (1) of section 45M(b) is amended by striking “and” at the end of subparagraph (A), by striking the period at the end of subparagraph (B) and inserting a comma, and by adding at the end the following new subparagraphs:

“(C) \$25 in the case of a dishwasher which is manufactured in calendar year 2011 and which uses no more than 307 kilowatt hours per year and 5.0 gallons per cycle (5.5 gallons per cycle for dishwashers designed for greater than 12 place settings),

“(D) \$50 in the case of a dishwasher which is manufactured in calendar year 2011 and which uses no more than 295 kilowatt hours per year and 4.25 gallons per cycle (4.75 gallons per cycle for dishwashers designed for greater than 12 place settings), and

“(E) \$75 in the case of a dishwasher which is manufactured in calendar year 2011 and which uses no more than 280 kilowatt hours per year and 4 gallons per cycle (4.5 gallons per cycle for dishwashers designed for greater than 12 place settings).”.

(b) CLOTHES WASHERS.—Paragraph (2) of section 45M(b) is amended by striking “and” at the end of subparagraph (C), by striking the period at the end of subparagraph (D) and inserting a comma, and by adding at the end the following new subparagraphs:

“(E) \$175 in the case of a top-loading clothes washer manufactured in calendar year 2011 which meets or exceeds a 2.2 modified energy factor and does not exceed a 4.5 water consumption factor, and

“(F) \$225 in the case of a clothes washer manufactured in calendar year 2011—

“(i) which is a top-loading clothes washer and which meets or exceeds a 2.4 modified energy factor and does not exceed a 4.2 water consumption factor, or

“(ii) which is a front-loading clothes washer and which meets or exceeds a 2.8 modified energy factor and does not exceed a 3.5 water consumption factor.”.

(c) REFRIGERATORS.—Paragraph (3) of section 45M(b) is amended by striking “and” at the end of subparagraph (C), by striking the period at the end of subparagraph (D) and inserting a comma, and by adding at the end the following new subparagraphs:

“(E) \$150 in the case of a refrigerator manufactured in calendar year 2011 which consumes at least 30 percent less energy than the 2001 energy conservation standards, and

“(F) \$200 in the case of a refrigerator manufactured in calendar year 2011 which consumes at least 35 percent less energy than the 2001 energy conservation standards.”.

(d) REBASING OF LIMITATIONS.—

(1) IN GENERAL.—Paragraph (1) of section 45M(e) is amended—

(A) by striking “\$75,000,000” and inserting “\$25,000,000”, and

(B) by striking “December 31, 2007” and inserting “December 31, 2010”.

(2) EXCEPTION FOR CERTAIN REFRIGERATORS AND CLOTHES WASHERS.—Paragraph (2) of section 45M(e) is amended—

(A) by striking “subsection (b)(3)(D)” and inserting “subsection (b)(3)(F)”, and

(B) by striking “subsection (b)(2)(D)” and inserting “subsection (b)(2)(F)”.

(3) GROSS RECEIPTS LIMITATION.—Paragraph (3) of section 45M(e) is amended by striking “2 percent” and inserting “4 percent”.

(e) EFFECTIVE DATES.—

(1) IN GENERAL.—The amendments made by subsections (a), (b), and (c) shall apply to appliances produced after December 31, 2010.

(2) LIMITATIONS.—The amendments made by subsection (d) shall apply to taxable years beginning after December 31, 2010.

SEC. 710. CREDIT FOR NONBUSINESS ENERGY PROPERTY.

(a) EXTENSION.—Section 25C(g)(2) is amended by striking “2010” and inserting “2011”.

(b) RETURN TO PRE-ARRA LIMITATIONS AND STANDARDS.—

(1) IN GENERAL.—Subsections (a) and (b) of section 25C are amended to read as follows:

“(a) ALLOWANCE OF CREDIT.—In the case of an individual, there shall be allowed as a credit against the tax imposed by this chapter for the taxable year an amount equal to the sum of—

“(1) 10 percent of the amount paid or incurred by the taxpayer for qualified energy efficiency improvements installed during such taxable year, and

“(2) the amount of the residential energy property expenditures paid or incurred by the taxpayer during such taxable year.

“(b) LIMITATIONS.—

“(1) LIFETIME LIMITATION.—The credit allowed under this section with respect to any taxpayer for any taxable year shall not exceed the excess (if any) of \$500 over the aggregate credits allowed under this section with respect to such taxpayer for all prior taxable years ending after December 31, 2005.

“(2) WINDOWS.—In the case of amounts paid or incurred for components described in subsection (c)(2)(B) by any taxpayer for any taxable year, the credit allowed under this section with respect to such amounts for such year shall not exceed the excess (if any) of \$200 over the aggregate credits allowed under this section with respect to such amounts for all prior taxable years ending after December 31, 2005.

“(3) LIMITATION ON RESIDENTIAL ENERGY PROPERTY EXPENDITURES.—The amount of the credit allowed under this section by reason of subsection (a)(2) shall not exceed—

“(A) \$50 for any advanced main air circulating fan,

“(B) \$150 for any qualified natural gas, propane, or oil furnace or hot water boiler, and

“(C) \$300 for any item of energy-efficient building property.”.

(2) MODIFICATION OF STANDARDS.—

(A) IN GENERAL.—Paragraph (1) of section 25C(c) is amended by striking “2000” and all that follows through “this section” and inserting “2009 International Energy Conservation Code, as such Code (including supplements) is in effect on the date of the enactment of the American Recovery and Reinvestment Tax Act of 2009”.

(B) WOOD STOVES.—Subparagraph (E) of section 25C(d)(3) is amended by striking “, as measured using a lower heating value”.

(C) OIL FURNACES AND HOT WATER BOILERS.—

(i) IN GENERAL.—Paragraph (4) of section 25C(d) is amended to read as follows:

“(4) QUALIFIED NATURAL GAS, PROPANE, OR OIL FURNACE OR HOT WATER BOILER.—The term ‘qualified natural gas, propane, or oil furnace or hot water boiler’ means a natural gas, propane, or oil furnace or hot water boiler which achieves an annual fuel utilization efficiency rate of not less than 95.”.

(ii) CONFORMING AMENDMENT.—Clause (ii) of section 25C(d)(2)(A) is amended to read as follows:

“(ii) a qualified natural gas, propane, or oil furnace or hot water boiler, or”.

(D) EXTERIOR WINDOWS, DOORS, AND SKYLIGHTS.—

(i) IN GENERAL.—Subsection (c) of section 25C is amended by striking paragraph (4).

(ii) APPLICATION OF ENERGY STAR STANDARDS.—Paragraph (1) of section 25C(c) is amended by inserting “an exterior window, a skylight, an exterior door,” after “in the case of” in the matter preceding subparagraph (A).

(E) INSULATION.—Subparagraph (A) of section 25C(c)(2) is amended by striking “and meets the prescriptive criteria for such material or system established by the 2009 International Energy Conservation Code, as such Code (including supplements) is in effect on the date of the enactment of the American Recovery and Reinvestment Tax Act of 2009”.

(3) SUBSIDIZED ENERGY FINANCING.—Subsection (e) of section 25C is amended by adding at the end the following new paragraph:

“(3) PROPERTY FINANCED BY SUBSIDIZED ENERGY FINANCING.—For purposes of determining the amount of expenditures made by any individual with respect to any property, there shall not be taken into account expenditures which are made from subsidized energy financing (as defined in section 48(a)(4)(C)).”.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to property placed in service after December 31, 2010.

SEC. 711. ALTERNATIVE FUEL VEHICLE REFUELING PROPERTY.

(a) EXTENSION OF CREDIT.—Paragraph (2) of section 30C(g) is amended by striking “December 31, 2010” and inserting “December 31, 2011”.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to property placed in service after December 31, 2010.

Subtitle B—Individual Tax Relief

SEC. 721. DEDUCTION FOR CERTAIN EXPENSES OF ELEMENTARY AND SECONDARY SCHOOL TEACHERS.

(a) IN GENERAL.—Subparagraph (D) of section 62(a)(2) is amended by striking “or 2009” and inserting “2009, 2010, or 2011”.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to taxable years beginning after December 31, 2009.

SEC. 722. DEDUCTION OF STATE AND LOCAL SALES TAXES.

(a) IN GENERAL.—Subparagraph (I) of section 164(b)(5) is amended by striking “January 1, 2010” and inserting “January 1, 2012”.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to taxable years beginning after December 31, 2009.

SEC. 723. CONTRIBUTIONS OF CAPITAL GAIN REAL PROPERTY MADE FOR CONSERVATION PURPOSES.

(a) IN GENERAL.—Clause (vi) of section 170(b)(1)(E) is amended by striking “December 31, 2009” and inserting “December 31, 2011”.

(b) CONTRIBUTIONS BY CERTAIN CORPORATE FARMERS AND RANCHERS.—Clause (iii) of section 170(b)(2)(B) is amended by striking “December 31, 2009” and inserting “December 31, 2011”.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to contributions made in taxable years beginning after December 31, 2009.

SEC. 724. ABOVE-THE-LINE DEDUCTION FOR QUALIFIED TUITION AND RELATED EXPENSES.

(a) IN GENERAL.—Subsection (e) of section 222 is amended by striking “December 31, 2009” and inserting “December 31, 2011”.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to taxable years beginning after December 31, 2009.

SEC. 725. TAX-FREE DISTRIBUTIONS FROM INDIVIDUAL RETIREMENT PLANS FOR CHARITABLE PURPOSES.

(a) IN GENERAL.—Subparagraph (F) of section 408(d)(8) is amended by striking “December 31, 2009” and inserting “December 31, 2011”.

(b) EFFECTIVE DATE; SPECIAL RULE.—

(1) EFFECTIVE DATE.—The amendment made by this section shall apply to distributions made in taxable years beginning after December 31, 2009.

(2) SPECIAL RULE.—For purposes of subsections (a)(6), (b)(3), and (d)(8) of section 408 of the Internal Revenue Code of 1986, at the election of the taxpayer (at such time and in such manner as prescribed by the Secretary of the Treasury) any qualified charitable distribution made after December 31, 2010, and before February 1, 2011, shall be deemed to have been made on December 31, 2010.

SEC. 726. LOOK-THRU OF CERTAIN REGULATED INVESTMENT COMPANY STOCK IN DETERMINING GROSS ESTATE OF NONRESIDENTS.

(a) IN GENERAL.—Paragraph (3) of section 2105(d) is amended by striking “December 31, 2009” and inserting “December 31, 2011”.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to estates of decedents dying after December 31, 2009.

SEC. 727. PARITY FOR EXCLUSION FROM INCOME FOR EMPLOYER-PROVIDED MASS TRANSIT AND PARKING BENEFITS.

(a) IN GENERAL.—Paragraph (2) of section 132(f) is amended by striking “January 1, 2011” and inserting “January 1, 2012”.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to months after December 31, 2010.

SEC. 728. REFUNDS DISREGARDED IN THE ADMINISTRATION OF FEDERAL PROGRAMS AND FEDERALLY ASSISTED PROGRAMS.

(a) IN GENERAL.—Subchapter A of chapter 65 is amended by adding at the end the following new section:

“SEC. 6409. REFUNDS DISREGARDED IN THE ADMINISTRATION OF FEDERAL PROGRAMS AND FEDERALLY ASSISTED PROGRAMS.

“(a) IN GENERAL.—Notwithstanding any other provision of law, any refund (or advance payment with respect to a refundable credit) made to any individual under this title shall not be taken into account as income, and shall not be taken into account as resources for a period of 12 months from receipt, 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.

“(b) TERMINATION.—Subsection (a) shall not apply to any amount received after December 31, 2012.”.

(b) CLERICAL AMENDMENT.—The table of sections for such subchapter is amended by adding at the end the following new item:

“Sec. 6409. Refunds disregarded in the administration of Federal programs and federally assisted programs.”.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to amounts received after December 31, 2009.

Subtitle C—Business Tax Relief**SEC. 731. RESEARCH CREDIT.**

(a) IN GENERAL.—Subparagraph (B) of section 41(h)(1) is amended by striking “December 31, 2009” and inserting “December 31, 2011”.

(b) CONFORMING AMENDMENT.—Subparagraph (D) of section 45C(b)(1) is amended by striking “December 31, 2009” and inserting “December 31, 2011”.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to amounts paid or incurred after December 31, 2009.

SEC. 732. INDIAN EMPLOYMENT TAX CREDIT.

(a) IN GENERAL.—Subsection (f) of section 45A is amended by striking “December 31, 2009” and inserting “December 31, 2011”.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to taxable years beginning after December 31, 2009.

SEC. 733. NEW MARKETS TAX CREDIT.

(a) IN GENERAL.—Paragraph (1) of section 45D(f) is amended—

(1) by striking “and” at the end of subparagraph (E),

(2) by striking the period at the end of subparagraph (F), and

(3) by adding at the end the following new subparagraph:

“(G) \$3,500,000,000 for 2010 and 2011.”.

(b) CONFORMING AMENDMENT.—Paragraph (3) of section 45D(f) is amended by striking “2014” and inserting “2016”.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to calendar years beginning after 2009.

SEC. 734. RAILROAD TRACK MAINTENANCE CREDIT.

(a) IN GENERAL.—Subsection (f) of section 45G is amended by striking “January 1, 2010” and inserting “January 1, 2012”.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to expenditures paid or incurred in taxable years beginning after December 31, 2009.

SEC. 735. MINE RESCUE TEAM TRAINING CREDIT.

(a) IN GENERAL.—Subsection (e) of section 45N is amended by striking “December 31, 2009” and inserting “December 31, 2011”.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to taxable years beginning after December 31, 2009.

SEC. 736. EMPLOYER WAGE CREDIT FOR EMPLOYEES WHO ARE ACTIVE DUTY MEMBERS OF THE UNIFORMED SERVICES.

(a) IN GENERAL.—Subsection (f) of section 45P is amended by striking “December 31, 2009” and inserting “December 31, 2011”.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to payments made after December 31, 2009.

SEC. 737. 15-YEAR STRAIGHT-LINE COST RECOVERY FOR QUALIFIED LEASEHOLD IMPROVEMENTS, QUALIFIED RESTAURANT BUILDINGS AND IMPROVEMENTS, AND QUALIFIED RETAIL IMPROVEMENTS.

(a) IN GENERAL.—Clauses (iv), (v), and (ix) of section 168(e)(3)(E) are each amended by striking “January 1, 2010” and inserting “January 1, 2012”.

(b) CONFORMING AMENDMENTS.—

(1) Clause (i) of section 168(e)(7)(A) is amended by striking “if such building is placed in service after December 31, 2008, and before January 1, 2010.”.

(2) Paragraph (8) of section 168(e) is amended by striking subparagraph (E).

(3) Section 179(f)(2) is amended—

(A) by striking “(without regard to the dates specified in subparagraph (A)(i) thereof)” in subparagraph (B), and

(B) by striking “(without regard to subparagraph (E) thereof)” in subparagraph (C).

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to property placed in service after December 31, 2009.

SEC. 738. 7-YEAR RECOVERY PERIOD FOR MOTOR-SPORTS ENTERTAINMENT COMPLEXES.

(a) IN GENERAL.—Subparagraph (D) of section 168(i)(15) is amended by striking “December 31, 2009” and inserting “December 31, 2011”.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to property placed in service after December 31, 2009.

SEC. 739. ACCELERATED DEPRECIATION FOR BUSINESS PROPERTY ON AN INDIAN RESERVATION.

(a) IN GENERAL.—Paragraph (8) of section 168(j) is amended by striking “December 31, 2009” and inserting “December 31, 2011”.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to property placed in service after December 31, 2009.

SEC. 740. ENHANCED CHARITABLE DEDUCTION FOR CONTRIBUTIONS OF FOOD INVENTORY.

(a) IN GENERAL.—Clause (iv) of section 170(e)(3)(C) is amended by striking “December 31, 2009” and inserting “December 31, 2011”.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to contributions made after December 31, 2009.

SEC. 741. ENHANCED CHARITABLE DEDUCTION FOR CONTRIBUTIONS OF BOOK INVENTORIES TO PUBLIC SCHOOLS.

(a) IN GENERAL.—Clause (iv) of section 170(e)(3)(D) is amended by striking “December 31, 2009” and inserting “December 31, 2011”.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to contributions made after December 31, 2009.

SEC. 742. ENHANCED CHARITABLE DEDUCTION FOR CORPORATE CONTRIBUTIONS OF COMPUTER INVENTORY FOR EDUCATIONAL PURPOSES.

(a) IN GENERAL.—Subparagraph (G) of section 170(e)(6) is amended by striking “December 31, 2009” and inserting “December 31, 2011”.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to contributions made in taxable years beginning after December 31, 2009.

SEC. 743. ELECTION TO EXPENSE MINE SAFETY EQUIPMENT.

(a) IN GENERAL.—Subsection (g) of section 179E is amended by striking “December 31, 2009” and inserting “December 31, 2011”.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to property placed in service after December 31, 2009.

SEC. 744. SPECIAL EXPENSING RULES FOR CERTAIN FILM AND TELEVISION PRODUCTIONS.

(a) IN GENERAL.—Subsection (f) of section 181 is amended by striking “December 31, 2009” and inserting “December 31, 2011”.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to productions commencing after December 31, 2009.

SEC. 745. EXPENSING OF ENVIRONMENTAL REMEDIATION COSTS.

(a) IN GENERAL.—Subsection (h) of section 198 is amended by striking “December 31, 2009” and inserting “December 31, 2011”.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to expenditures paid or incurred after December 31, 2009.

SEC. 746. DEDUCTION ALLOWABLE WITH RESPECT TO INCOME ATTRIBUTABLE TO DOMESTIC PRODUCTION ACTIVITIES IN PUERTO RICO.

(a) IN GENERAL.—Subparagraph (C) of section 199(d)(8) is amended—

(1) by striking “first 4 taxable years” and inserting “first 6 taxable years”; and

(2) by striking “January 1, 2010” and inserting “January 1, 2012”.

(b) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2009.

SEC. 747. MODIFICATION OF TAX TREATMENT OF CERTAIN PAYMENTS TO CONTROLLING EXEMPT ORGANIZATIONS.

(a) IN GENERAL.—Clause (iv) of section 512(b)(13)(E) is amended by striking “December 31, 2009” and inserting “December 31, 2011”.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to payments received or accrued after December 31, 2009.

SEC. 748. TREATMENT OF CERTAIN DIVIDENDS OF REGULATED INVESTMENT COMPANIES.

(a) IN GENERAL.—Paragraphs (1)(C) and (2)(C) of section 871(k) are each amended by striking “December 31, 2009” and inserting “December 31, 2011”.

(b) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2009.

SEC. 749. RIC QUALIFIED INVESTMENT ENTITY TREATMENT UNDER FIRPTA.

(a) IN GENERAL.—Clause (ii) of section 897(h)(4)(A) is amended by striking “December 31, 2009” and inserting “December 31, 2011”.

(b) EFFECTIVE DATE.—

(1) IN GENERAL.—The amendment made by subsection (a) shall take effect on January 1, 2010. Notwithstanding the preceding sentence, such amendment shall not apply with respect to the withholding requirement under section 1445 of the Internal Revenue Code of 1986 for any payment made before the date of the enactment of this Act.

(2) AMOUNTS WITHHELD ON OR BEFORE DATE OF ENACTMENT.—In the case of a regulated investment company—

(A) which makes a distribution after December 31, 2009, and before the date of the enactment of this Act; and

(B) which would (but for the second sentence of paragraph (1)) have been required to withhold with respect to such distribution under section 1445 of such Code, such investment company shall not be liable to any person to whom such distribution was made for any amount so withheld and paid over to the Secretary of the Treasury.

SEC. 750. EXCEPTIONS FOR ACTIVE FINANCING INCOME.

(a) IN GENERAL.—Sections 953(e)(10) and 954(h)(9) are each amended by striking “January 1, 2010” and inserting “January 1, 2012”.

(b) CONFORMING AMENDMENT.—Section 953(e)(10) is amended by striking “December 31, 2009” and inserting “December 31, 2011”.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years of foreign corporations beginning after December 31, 2009, and to taxable years of United States shareholders with or within which any such taxable year of such foreign corporation ends.

SEC. 751. LOOK-THRU TREATMENT OF PAYMENTS BETWEEN RELATED CONTROLLED FOREIGN CORPORATIONS UNDER FOREIGN PERSONAL HOLDING COMPANY RULES.

(a) IN GENERAL.—Subparagraph (C) of section 954(c)(6) is amended by striking “January 1, 2010” and inserting “January 1, 2012”.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to taxable years of foreign corporations beginning after December 31, 2009, and to taxable years of United States shareholders with or within which any such taxable year of such foreign corporation ends.

SEC. 752. BASIS ADJUSTMENT TO STOCK OF S CORPS MAKING CHARITABLE CONTRIBUTIONS OF PROPERTY.

(a) IN GENERAL.—Paragraph (2) of section 1367(a) is amended by striking “December 31, 2009” and inserting “December 31, 2011”.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to contributions made in taxable years beginning after December 31, 2009.

SEC. 753. EMPOWERMENT ZONE TAX INCENTIVES.

(a) IN GENERAL.—Section 1391 is amended—

(1) by striking “December 31, 2009” in subsection (d)(1)(A)(i) and inserting “December 31, 2011”; and

(2) by striking the last sentence of subsection (h)(2).

(b) INCREASED EXCLUSION OF GAIN ON STOCK OF EMPOWERMENT ZONE BUSINESSES.—Subparagraph (C) of section 1202(a)(2) is amended—

(1) by striking “December 31, 2014” and inserting “December 31, 2016”; and

(2) by striking “2014” in the heading and inserting “2016”.

(c) TREATMENT OF CERTAIN TERMINATION DATES SPECIFIED IN NOMINATIONS.—In the case of a designation of an empowerment zone the nomination for which included a termination date which is contemporaneous with the date specified in subparagraph (A)(i) of section 1391(d)(1) of the Internal Revenue Code of 1986 (as in effect before the enactment of this Act), subparagraph (B) of such section shall not apply with respect to such designation if, after the date of the enactment of this section, the entity which made such nomination amends the nomination to provide for a new termination date in such manner as the Secretary of the Treasury (or the Secretary’s designee) may provide.

(d) EFFECTIVE DATE.—The amendments made by this section shall apply to periods after December 31, 2009.

SEC. 754. TAX INCENTIVES FOR INVESTMENT IN THE DISTRICT OF COLUMBIA.

(a) IN GENERAL.—Subsection (f) of section 1400 is amended by striking “December 31, 2009” each place it appears and inserting “December 31, 2011”.

(b) TAX-EXEMPT DC EMPOWERMENT ZONE BONDS.—Subsection (b) of section 1400A is amended by striking “December 31, 2009” and inserting “December 31, 2011”.

(c) ZERO-PERCENT CAPITAL GAINS RATE.—

(1) ACQUISITION DATE.—Paragraphs (2)(A)(i), (3)(A), (4)(A)(i), and (4)(B)(i)(I) of section 1400B(b) are each amended by striking “January 1, 2010” and inserting “January 1, 2012”.

(2) LIMITATION ON PERIOD OF GAINS.—

(A) IN GENERAL.—Paragraph (2) of section 1400B(e) is amended—

(i) by striking “December 31, 2014” and inserting “December 31, 2016”; and

(ii) by striking “2014” in the heading and inserting “2016”.

(B) PARTNERSHIPS AND S-CORPS.—Paragraph (2) of section 1400B(g) is amended by striking “December 31, 2014” and inserting “December 31, 2016”.

(d) FIRST-TIME HOMEBUYER CREDIT.—Subsection (i) of section 1400C is amended by striking “January 1, 2010” and inserting “January 1, 2012”.

(e) EFFECTIVE DATES.—

(1) IN GENERAL.—Except as otherwise provided in this subsection, the amendments made by this section shall apply to periods after December 31, 2009.

(2) TAX-EXEMPT DC EMPOWERMENT ZONE BONDS.—The amendment made by subsection (b) shall apply to bonds issued after December 31, 2009.

(3) ACQUISITION DATES FOR ZERO-PERCENT CAPITAL GAINS RATE.—The amendments made by subsection (c) shall apply to property acquired or substantially improved after December 31, 2009.

(4) HOMEBUYER CREDIT.—The amendment made by subsection (d) shall apply to homes purchased after December 31, 2009.

SEC. 755. TEMPORARY INCREASE IN LIMIT ON COVER OVER OF RUM EXCISE TAXES TO PUERTO RICO AND THE VIRGIN ISLANDS.

(a) IN GENERAL.—Paragraph (1) of section 7652(f) is amended by striking “January 1, 2010” and inserting “January 1, 2012”.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to distilled spirits brought into the United States after December 31, 2009.

SEC. 756. AMERICAN SAMOA ECONOMIC DEVELOPMENT CREDIT.

(a) IN GENERAL.—Subsection (d) of section 119 of division A of the Tax Relief and Health Care Act of 2006 is amended—

(1) by striking “first 4 taxable years” and inserting “first 6 taxable years”, and

(2) by striking “January 1, 2010” and inserting “January 1, 2012”.

(b) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2009.

SEC. 757. WORK OPPORTUNITY CREDIT.

(a) IN GENERAL.—Subparagraph (B) of section 51(c)(4) is amended by striking “August 31, 2011” and inserting “December 31, 2011”.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to individuals who begin work for the employer after the date of the enactment of this Act.

SEC. 758. QUALIFIED ZONE ACADEMY BONDS.

(a) IN GENERAL.—Section 54E(c)(1) is amended—

(1) by striking “2008 and” and inserting “2008,” and

(2) by inserting “and \$400,000,000 for 2011” after “2010.”.

(b) REPEAL OF REFUNDABLE CREDIT FOR QZABS.—Paragraph (3) of section 6431(f) is amended by inserting “determined without regard to any allocation relating to the national zone academy bond limitation for 2011 or any carryforward of such allocation” after “54E)” in subparagraph (A)(iii).

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to obligations issued after December 31, 2010.

SEC. 759. MORTGAGE INSURANCE PREMIUMS.

(a) IN GENERAL.—Clause (iv) of section 163(h)(3)(E) is amended by striking “December 31, 2010” and inserting “December 31, 2011”.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to amounts paid or accrued after December 31, 2010.

SEC. 760. TEMPORARY EXCLUSION OF 100 PERCENT OF GAIN ON CERTAIN SMALL BUSINESS STOCK.

(a) IN GENERAL.—Paragraph (4) of section 1202(a) is amended—

(1) by striking “January 1, 2011” and inserting “January 1, 2012”, and

(2) by inserting “AND 2011” after “2010” in the heading thereof.

(b) EFFECTIVE DATE.—The amendments made by this section shall apply to stock acquired after December 31, 2010.

Subtitle D—Temporary Disaster Relief Provisions**PART****Subpart A—New York Liberty Zone****SEC. 761. TAX-EXEMPT BOND FINANCING.**

(a) IN GENERAL.—Subparagraph (D) of section 1400L(d)(2) is amended by striking “January 1, 2010” and inserting “January 1, 2012”.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to bonds issued after December 31, 2009.

Subpart B—GO Zone**SEC. 762. INCREASE IN REHABILITATION CREDIT.**

(a) IN GENERAL.—Subsection (h) of section 1400N is amended by striking “December 31, 2009” and inserting “December 31, 2011”.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to amounts paid or incurred after December 31, 2009.

SEC. 763. LOW-INCOME HOUSING CREDIT RULES FOR BUILDINGS IN GO ZONES.

Section 1400N(c)(5) is amended by striking “January 1, 2011” and inserting “January 1, 2012”.

SEC. 764. TAX-EXEMPT BOND FINANCING.

(a) IN GENERAL.—Paragraphs (2)(D) and (7)(C) of section 1400N(a) are each amended by striking “January 1, 2011” and inserting “January 1, 2012”.

(b) CONFORMING AMENDMENTS.—Sections 702(d)(1) and 704(a) of the Heartland Disaster Tax Relief Act of 2008 are each amended by striking “January 1, 2011” each place it appears and inserting “January 1, 2012”.

SEC. 765. BONUS DEPRECIATION DEDUCTION APPLICABLE TO THE GO ZONE.

(a) IN GENERAL.—Paragraph (6) of section 1400N(d) is amended—

(1) by striking “December 31, 2010” both places it appears in subparagraph (B) and inserting “December 31, 2011”, and

(2) by striking “January 1, 2010” in the heading and the text of subparagraph (D) and inserting “January 1, 2012”.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to property placed in service after December 31, 2009.

TITLE VIII—BUDGETARY PROVISIONS**SEC. 801. DETERMINATION OF BUDGETARY EFFECTS.**

The budgetary effects of this Act, for the purpose of complying with the Statutory Pay-As-You-Go Act of 2010, shall be determined by reference to the latest statement titled “Budgetary Effects of PAYGO Legislation” for this Act, jointly submitted for printing in the Congressional Record by the Chairmen of the House and Senate Budget Committees, provided that such statement has been submitted prior to the vote on passage in the House acting first on this conference report or amendment between the Houses.

SEC. 802. EMERGENCY DESIGNATIONS.

(a) STATUTORY PAYGO.—This Act is designated as an emergency requirement pursuant to section 4(g) of the Statutory Pay-As-You-Go Act of 2010 (Public Law 111-139; 2 U.S.C. 933(g)) except to the extent that the budgetary effects of this Act are determined to be subject to the current policy adjustments under sections 4(c) and 7 of the Statutory Pay-As-You-Go Act.

(b) SENATE.—In the Senate, this Act is designated as an emergency requirement pursuant to section 403(a) of S. Con. Res. 13 (111th Congress), the concurrent resolution on the budget for fiscal year 2010.

(c) HOUSE OF REPRESENTATIVES.—In the House of Representatives, every provision of this Act is expressly designated as an emergency for purposes of pay-as-you-go principles except to the extent that any such provision is subject to the current policy adjustments under section 4(c) of the Statutory Pay-As-You-Go Act of 2010.

SA 4754. Mr. REID proposed an amendment to amendment SA 4753 proposed by Mr. REID (for himself and Mr. MCCONNELL) to the bill H.R. 4853, to amend the Internal Revenue Code of 1986 to extend the funding and expenditure authority of the Airport and Airway Trust Fund, to amend title 49, United States Code, to extend authorizations for the airport improvement program, and for other purposes; as follows:

At the end insert the following:

The provisions of this Act shall become effective in 5 days upon enactment.

SA 4755. Mr. REID proposed an amendment to the bill H.R. 4853, to amend the Internal Revenue Code of 1986 to extend the funding and expenditure authority of the Airport and Airway Trust Fund, to amend title 49,

United States Code, to extend authorizations for the airport improvement program, and for other purposes; as follows:

At the end, add the following:

The Senate Finance Committee is requested to study the impact of any delay in extending tax cuts to middle income Americans with incomes up to \$250,000.

SA 4756. Mr. REID proposed an amendment to amendment SA 4755 proposed by Mr. REID to the bill H.R. 4853, to amend the Internal Revenue Code of 1986 to extend the funding and expenditure authority of the Airport and Airway Trust Fund, to amend title 49, United States Code, to extend authorizations for the airport improvement program, and for other purposes; as follows:

At the end, insert the following: “including specific information on the impact of the delay in extending the tax cuts.”

SA 4757. Mr. REID proposed an amendment to amendment SA 4756 proposed by Mr. REID to the amendment SA 4755 proposed by Mr. REID to the bill H.R. 4853, to amend the Internal Revenue Code of 1986 to extend the funding and expenditure authority of the Airport and Airway Trust Fund, to amend title 49, United States Code, to extend authorizations for the airport improvement program, and for other purposes; as follows:

At the end, insert the following: “and include statistics which reflect regional differences.”

SA 4758. Mr. MCCAIN submitted an amendment intended to be proposed to amendment SA 4753 proposed by Mr. REID (for himself and Mr. MCCONNELL) to the bill H.R. 4853, to amend the Internal Revenue Code of 1986 to extend the funding and expenditure authority of the Airport and Airway Trust Fund, to amend title 49, United States Code, to extend authorizations for the airport improvement program, and for other purposes; which was ordered to lie on the table; as follows:

At the end of the amendment, add the following:

SEC. . ETHANOL.

Notwithstanding any other provision of this Act, any provision of this Act or an amendment made by this Act that establishes, modifies, or otherwise relates to a credit or tariff for ethanol shall be null and void.

AUTHORITY FOR COMMITTEES TO MEET**COMMITTEE ON AGRICULTURE, NUTRITION, AND FORESTRY**

Mr. DURBIN. Mr. President, I ask unanimous consent that the Committee on Agriculture, Nutrition, and Forestry be authorized to meet during the session of the Senate on December 9, 2010, at 10 a.m. in room 328A of the Russell Senate Office Building.

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

COMMITTEE ON BANKING, HOUSING, AND URBAN AFFAIRS

Mr. DURBIN. Mr. President, I ask unanimous consent that the Com-

mittee on Banking, Housing, and Urban Affairs be authorized to meet during the session of the Senate on December 9, 2010 at 10 a.m., to conduct a hearing entitled “The State of Credit Union Industry.”

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 December 9, 2010, at 10:15 a.m., in room 215 of the Dirksen Senate Office Building.

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 December 9, 2010, at 9:30 a.m.

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

SELECT COMMITTEE ON INTELLIGENCE

Mr. DURBIN. Mr. President, I ask unanimous consent that the Select Committee on Intelligence be authorized to meet during the session of the Senate on December 9, 2010, at 2:30 p.m.

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

PRIVILEGES OF THE FLOOR

Mr. HARKIN. Madam President, I ask unanimous consent that Gillian Leibach and Lauren Scott of my staff be granted the privilege of the floor during the duration of today's proceedings.

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

ORDERS FOR FRIDAY, DECEMBER 10, 2010

Mr. MERKLEY. Mr. President, I ask unanimous consent that when the Senate completes its business today, it adjourn until 9:30 a.m. on Friday, December 10; that following the prayer and pledge, the Journal of proceedings be approved to date, the morning hour be deemed expired, the time for the two leaders be reserved for their use later in the day, and that following any leader remarks, the Senate proceed to a period of morning business with Senator SANDERS recognized to speak at 10:15 a.m.

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

PROGRAM

Mr. MERKLEY. Mr. President, this evening the majority leader filed cloture on the new tax cut language. That vote will occur at 3 p.m. on Monday, December 13. There will be no rollcall votes during Friday's session of the Senate.