

H.R. 2756: Mr. O'ROURKE.
H.R. 2794: Mr. SAM JOHNSON of Texas.
H.R. 2809: Mr. GRAVES of Missouri, Mrs. MILLER of Michigan, Mr. ROSKAM, Mr. UPTON, Mr. DAINES, Mrs. LUMMIS, Mr. FITZPATRICK, Mr. GARRETT, Mr. GOWDY, Mr. RODNEY DAVIS of Illinois, Mr. JONES, Mr. STEWART, and Mr. LATTA.
H.R. 2821: Mr. HASTINGS of Florida, Ms. MICHELLE LUJAN GRISHAM of New Mexico, and Mr. LOWENTHAL.
H.R. 2839: Mr. LARSON of Connecticut.
H.R. 2841: Mr. HECK of Nevada.
H.R. 2874: Ms. PINGREE of Maine, Ms. SHEA-PORTER, Ms. ESTY, and Mrs. CAROLYN B. MALONEY of New York.
H.R. 2876: Mr. MULVANEY, Mrs. BLACKBURN and Mr. WALBERG.
H.R. 2901: Mr. STOCKMAN, Mr. MORAN and Mr. ELLISON.
H.R. 2911: Mrs. CAROLYN B. MALONEY of New York and Mr. BEN RAY LUJAN of New Mexico.
H.R. 2918: Ms. WILSON of Florida and Mr. GRIFFITH of Virginia.
H.R. 3039: Mr. CICILLINE.
H.R. 3040: Mr. KING of New York.
H.R. 3045: Mr. LOWENTHAL, Mr. HECK of Nevada, and Mr. JOHNSON of Ohio.
H.R. 3067: Mr. WITTMAN and Mr. SIMPSON.
H.R. 3076: Mr. BARR and Mr. WENSTRUP.
H.R. 3077: Mr. MARCHANT, Mr. LANCE, and Mr. KELLY of Pennsylvania.
H.R. 3086: Mr. SESSIONS.
H.R. 3087: Mr. JOHNSON of Ohio and Mr. PALAZZO.
H.R. 3093: Mr. KING of Iowa and Mr. BUCSHON.
H.R. 3095: Mr. CRAWFORD, Mr. DEFAZIO, Mr. LATTA, Mrs. ELLMERS, Mr. WILSON of South Carolina, Mr. GERLACH, Mr. GIBSON, Mr. LATHAM, and Mr. TERRY.
H.R. 3098: Mr. TAKANO and Mr. O'ROURKE.
H.R. 3103: Ms. SCHAKOWSKY, Mr. PASTOR of Arizona, Ms. SEWELL of Alabama, Mr. HIMES, Mr. HUNTER, Mr. POMPEO, Mr. HECK of Nevada, Ms. LOFGREN, Ms. BASS, Ms. JACKSON LEE, Ms. CHU, Ms. DELBENE, Mr. SCOTT of Virginia, and Mr. SCHIFF.
H.R. 3106: Mr. CARSON of Indiana.
H.R. 3112: Ms. DUCKWORTH and Mr. RUPERSBERGER.
H.R. 3118: Mr. LYNCH and Mr. LANGEVIN.
H.R. 3121: Mr. GINGREY of Georgia, Mr. COLE, Mrs. LUMMIS, Mr. GUTHRIE, Mr. HARRIS, and Mr. LAMBORN.
H.R. 3128: Mr. THOMPSON of California.
H.R. 3130: Mr. O'ROURKE.
H. J. Res. 34: Mr. BISHOP of Georgia.
H. J. Res. 44: Mr. BISHOP of Georgia.
H. J. Res. 62: Mr. HULTGREN.
H. Con. Res. 16: Mr. MCINTYRE, Mr. DAINES, Mr. DUFFY, and Ms. KUSTER.
H. Con. Res. 34: Mr. DOGGETT.
H. Con. Res. 45: Mr. BARR.
H. Con. Res. 48: Mr. FORBES.
H. Res. 55: Mr. AL GREEN of Texas.
H. Res. 145: Ms. KUSTER.
H. Res. 254: Mr. COHEN.
H. Res. 281: Mr. HECK of Nevada, Ms. SCHWARTZ, Mr. LOBIONDO, Mr. SMITH of Washington, Mr. PAYNE, Mr. HURT, Mr. QUIGLEY, Mr. LARSON of Connecticut, Mr. GOWDY, Ms. BONAMICI, and Mr. DOGGETT.
H. Res. 284: Mr. STOCKMAN.

CONGRESSIONAL EARMARKS, LIMITED TAX BENEFITS, OR LIMITED TARIFF BENEFITS

Under clause 9 of rule XXI, lists or statements on congressional earmarks, limited tax benefits, or limited tariff benefits are submitted as follows:

OFFERED BY MR. ROYCE

The provisions that warranted a referral to the Committee on Foreign Affairs in H.R.

3102 do not contain any congressional earmarks, limited tax benefits, or limited tariff benefits as defined in clause 9 of rule XXI.

PETITIONS, ETC.

Under clause 3 of rule XII,

51. The SPEAKER presented a petition of the City of Kenosha, Wisconsin, relative to Resolution No. 112-13 urging the Congress to take swift action to reinvigorate Section 4 of the Voting Rights Act of 1965; to the Committee on the Judiciary.

AMENDMENTS

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

H.J. RES. 59

OFFERED BY: MR. VAN HOLLEN

AMENDMENT NO. 1 After the enacting clause, insert the following new center heading "Division A".

Page 3, strike lines 3 through 18.

Page 5, line 15, strike "December" and insert "November".

Page 13, line 24, strike "in sections 403(b) and 413(h)" and insert "in section 403(b)".

Page 15, strike line 1 and all that follows through page 16, line 5, and insert the following:

SEC. 133. (a) The second paragraph under the heading "Department of Health and Human Services—Office of the Secretary—Public Health and Social Services Emergency Fund" in Public Law 112-74 shall be applied as though the funding for activities described in that paragraph had been appropriated from the general fund of the Treasury with a two-year period of availability.

(b) In addition to the amounts made available under section 101 for "Department of Health and Human Services—Office of the Secretary—Public Health and Social Services Emergency Fund", amounts are provided, at the following rates for operations, for the following activities:

(1) \$250,000,000, for necessary expenses for procuring security countermeasures (as defined in section 319F-2(c)(1)(B) of the Public Health Service Act), to remain available until expended.

(2) \$140,009,000, for expenses necessary to prepare for and respond to an influenza pandemic and other emerging infectious diseases, of which \$108,000,000 shall be available, until expended, for activities including the development and purchase of vaccine, antivirals, necessary medical supplies, diagnostics, and other surveillance tools.

(c)(1) The amounts made available under this section for the purpose of acquisition of security countermeasures shall be in addition to any other funds available for such purpose.

(2) Products purchased with funds provided under this heading may, at the discretion of the Secretary, be deposited in the Strategic National Stockpile pursuant to section 319F-2 of the Public Health Service Act.

Page 16, after line 20, insert the following:

SEC. 137. (a) The rate for operations provided by this joint resolution—

(1) for each discretionary appropriation in the security category is increased by the percentage necessary such that total funding during fiscal year 2014 for the security category (excluding amounts designated by the Congress for Overseas Contingency Operations/Global War on Terrorism pursuant to section 251(b)(2)(A) of the Balanced Budget and Emergency Deficit Control Act of 1985) equals \$552,000,000,000; and

(2) for each discretionary appropriation in the non-security category is increased by the

percentage necessary such that total funding during fiscal year 2014 for the non-security category (excluding amounts designated by the Congress for Overseas Contingency Operations/Global War on Terrorism pursuant to section 251(b)(2)(A) of the Balanced Budget and Emergency Deficit Control Act of 1985, as being for disaster relief pursuant to section 251(b)(2)(D) of such Act, or for purposes of section 251(b)(2)(B) of such Act) equals \$506,000,000,000.

(b) The increases provided under subsection (a) shall not apply to any amount designated by the Congress for Overseas Contingency Operations/Global War on Terrorism pursuant to section 251(b)(2)(A) of the Balanced Budget and Emergency Deficit Control Act of 1985, as being for disaster relief pursuant to section 251(b)(2)(D) of such Act, or for purposes of section 251(b)(2)(B) of such Act.

Insert at the end the following new division:

DIVISION B

SECTION 1. SHORT TITLE.

This division may be cited as the "Stop the Sequester Job Loss for 2014 Act".

SEC. 2. TABLE OF CONTENTS.

Sec. 1. Short title.
Sec. 2. Table of contents.

TITLE I—BUDGET PROCESS AMENDMENTS

Sec. 101. Repeal the 2014 sequester.
Sec. 102. Reduction of Defense Discretionary Limits.
Sec. 103. Protecting veterans programs from sequester.

TITLE II—AGRICULTURAL SAVINGS

Sec. 201. One-year extension of agricultural commodity programs, except direct payment programs.

TITLE III—OIL AND GAS SUBSIDIES

Sec. 301. Prohibition on using last-in, first-out accounting for major integrated oil companies.
Sec. 302. Deduction for income attributable to domestic production activities not allowed with respect to oil and gas activities of major integrated oil companies.
Sec. 303. Limitation on deduction for intangible drilling and development costs of major integrated oil companies.

TITLE IV—THE BUFFETT RULE

Sec. 401. Fair share tax on high-income taxpayers.

TITLE V—SENSE OF THE HOUSE

Sec. 501. Sense of the House on the need for a fair, balanced and bipartisan approach to long-term deficit reduction.

TITLE I—BUDGET PROCESS AMENDMENTS

SEC. 101. REPEAL THE 2014 SEQUESTER.

(a) CALCULATION OF TOTAL DEFICIT REDUCTION AND ALLOCATION TO FUNCTIONS.—(1) Section 251A(3) of the Balanced Budget and Emergency Deficit Control Act of 1985 (2 U.S.C. 901a) is amended by striking "2013" and inserting "2015".

(2) Paragraph (4) of such section is amended by striking "2014" and inserting "2015".

(b) DEFENSE AND NONDEFENSE FUNCTION REDUCTIONS.—Paragraphs (5) and (6) of section 251A of the Balanced Budget and Emergency Deficit Control Act of 1985 are amended by striking "2013" and inserting "2015" each place it appears.

(c) IMPLEMENTING DISCRETIONARY REDUCTIONS.—Section 251A(7)(B) of such Act is amended by striking "2014" and inserting "2015" each place it appears.

(d) CONFORMING CHANGE.—Upon the date of enactment of this Act, the report entitled “OMB Sequestration Preview Report to the President and Congress for Fiscal Year 2014 and OMB Report to the Congress on the Joint Committee Reductions for Fiscal Year 2014”, issued on April 10, 2013, and corrected on May 20, 2013, shall have no force or effect.

SEC. 102. REDUCTION OF DEFENSE DISCRETIONARY LIMITS.

The discretionary limits set forth in section 251(c) of the Balanced Budget and Emergency Deficit Control Act of 1985 for the security category for fiscal years 2017 through 2021 are replaced with the following limits: for fiscal year 2017, \$586,000,000,000; for fiscal year 2018, \$595,000,000,000; for fiscal year 2019, \$604,000,000,000; for fiscal year 2020, \$614,000,000,000; and for fiscal year 2021, \$624,000,000,000.

SEC. 103. PROTECTING VETERANS PROGRAMS FROM SEQUESTER.

Section 256(e)(2)(E) of the Balanced Budget and Emergency Deficit Control Act of 1985 is repealed.

TITLE II—AGRICULTURAL SAVINGS

SEC. 201. ONE-YEAR EXTENSION OF AGRICULTURAL COMMODITY PROGRAMS, EXCEPT DIRECT PAYMENT PROGRAMS.

(a) EXTENSION.—Except as provided in subsection (b) and notwithstanding any other provision of law, the authorities provided by each provision of title I of the Food, Conservation, and Energy Act of 2008 (Public Law 110-246; 122 Stat. 1651) and each amendment made by that title (and for mandatory programs at such funding levels), as in effect on September 30, 2013, shall continue, and the Secretary of Agriculture shall carry out the authorities, until September 30, 2014.

(b) TERMINATION OF DIRECT PAYMENT PROGRAMS.—

(1) COVERED COMMODITIES.—The extension provided by subsection (a) shall not apply with respect to the direct payment program under section 1103 of the Food, Conservation, and Energy Act of 2008 (7 U.S.C. 8713).

(2) PEANUTS.—The extension provided by subsection (a) shall not apply with respect to the direct payment program under section 1303 of the Food, Conservation, and Energy Act of 2008 (7 U.S.C. 7953).

(c) EFFECTIVE DATE.—This section shall take effect on the earlier of—

- (1) the date of the enactment of this Act; and
- (2) September 30, 2013.

TITLE III—OIL AND GAS SUBSIDIES

SEC. 301. PROHIBITION ON USING LAST-IN, FIRST-OUT ACCOUNTING FOR MAJOR INTEGRATED OIL COMPANIES.

(a) IN GENERAL.—Section 472 of the Internal Revenue Code of 1986 is amended by adding at the end the following new subsection: “(h) MAJOR INTEGRATED OIL COMPANIES.—Notwithstanding any other provision of this section, a major integrated oil company (as defined in section 167(h)(5)(B)) may not use the method provided in subsection (b) in inventorying of any goods.”.

(b) EFFECTIVE DATE AND SPECIAL RULE.—

(1) IN GENERAL.—The amendment made by subsection (a) shall apply to taxable years beginning after the date of the enactment of this Act.

(2) CHANGE IN METHOD OF ACCOUNTING.—In the case of any taxpayer required by the amendment made by this section to change its method of accounting for its first taxable year beginning after the date of the enactment of this Act—

(A) such change shall be treated as initiated by the taxpayer,

(B) such change shall be treated as made with the consent of the Secretary of the Treasury, and

(C) the net amount of the adjustments required to be taken into account by the tax-

payer under section 481 of the Internal Revenue Code of 1986 shall be taken into account ratably over a period (not greater than 8 taxable years) beginning with such first taxable year.

SEC. 302. DEDUCTION FOR INCOME ATTRIBUTABLE TO DOMESTIC PRODUCTION ACTIVITIES NOT ALLOWED WITH RESPECT TO OIL AND GAS ACTIVITIES OF MAJOR INTEGRATED OIL COMPANIES.

(a) IN GENERAL.—Subparagraph (A) of section 199(d)(9) of the Internal Revenue Code of 1986 is amended by inserting “(9 percent in the case of any major integrated oil company (as defined in section 167(h)(5)(B)))” after “3 percent”.

(b) EFFECTIVE DATE.—The amendment made by subsection (a) shall apply to taxable years beginning after the date of the enactment of this Act.

SEC. 303. LIMITATION ON DEDUCTION FOR INTANGIBLE DRILLING AND DEVELOPMENT COSTS OF MAJOR INTEGRATED OIL COMPANIES.

(a) IN GENERAL.—Section 263(c) of the Internal Revenue Code of 1986 is amended by adding at the end the following new sentence: “This subsection shall not apply to amounts paid or incurred by a taxpayer in any taxable year in which such taxpayer is a major integrated oil company (as defined in section 167(h)(5)(B)).”.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to amounts paid or incurred in taxable years beginning after the date of the enactment of this Act.

TITLE IV—THE BUFFETT RULE

SEC. 401. FAIR SHARE TAX ON HIGH-INCOME TAXPAYERS.

(a) IN GENERAL.—Subchapter A of chapter 1 of the Internal Revenue Code of 1986 is amended by adding at the end the following new part:

“PART VII—FAIR SHARE TAX ON HIGH-INCOME TAXPAYERS

“SEC. 59B. FAIR SHARE TAX.

“(a) GENERAL RULE.—

“(1) PHASE-IN OF TAX.—In the case of any high-income taxpayer, there is hereby imposed for a taxable year (in addition to any other tax imposed by this subtitle) a tax equal to the product of—

“(A) the amount determined under paragraph (2), and

“(B) a fraction (not to exceed 1)—

“(i) the numerator of which is the excess of—

“(I) the taxpayer’s adjusted gross income, over

“(II) the dollar amount in effect under subsection (c)(1), and

“(ii) the denominator of which is the dollar amount in effect under subsection (c)(1).

“(2) AMOUNT OF TAX.—The amount of tax determined under this paragraph is an amount equal to the excess (if any) of—

“(A) the tentative fair share tax for the taxable year, over

“(B) the excess of—

“(i) the sum of—

“(I) the regular tax liability (as defined in section 26(b)) for the taxable year,

“(II) the tax imposed by section 55 for the taxable year, plus

“(III) the payroll tax for the taxable year, over

“(ii) the credits allowable under part IV of subchapter A (other than sections 27(a), 31, and 34).

“(b) TENTATIVE FAIR SHARE TAX.—For purposes of this section—

“(1) IN GENERAL.—The tentative fair share tax for the taxable year is 30 percent of the excess of—

“(A) the adjusted gross income of the taxpayer, over

“(B) the modified charitable contribution deduction for the taxable year.

“(2) MODIFIED CHARITABLE CONTRIBUTION DEDUCTION.—For purposes of paragraph (1)—

“(A) IN GENERAL.—The modified charitable contribution deduction for any taxable year is an amount equal to the amount which bears the same ratio to the deduction allowable under section 170 (section 642(c) in the case of a trust or estate) for such taxable year as—

“(i) the amount of itemized deductions allowable under the regular tax (as defined in section 55) for such taxable year, determined after the application of section 68, bears to

“(ii) such amount, determined before the application of section 68.

“(B) TAXPAYER MUST ITEMIZE.—In the case of any individual who does not elect to itemize deductions for the taxable year, the modified charitable contribution deduction shall be zero.

“(c) HIGH-INCOME TAXPAYER.—For purposes of this section—

“(1) IN GENERAL.—The term ‘high-income taxpayer’ means, with respect to any taxable year, any taxpayer (other than a corporation) with an adjusted gross income for such taxable year in excess of \$1,000,000 (50 percent of such amount in the case of a married individual who files a separate return).

“(2) INFLATION ADJUSTMENT.—

“(A) IN GENERAL.—In the case of a taxable year beginning after 2014, the \$1,000,000 amount under paragraph (1) 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 the calendar year in which the taxable year begins, determined by substituting ‘calendar year 2013’ for ‘calendar year 1992’ in subparagraph (B) thereof.

“(B) ROUNDING.—If any amount as adjusted under subparagraph (A) is not a multiple of \$10,000, such amount shall be rounded to the next lowest multiple of \$10,000.

“(d) PAYROLL TAX.—For purposes of this section, the payroll tax for any taxable year is an amount equal to the excess of—

“(1) the taxes imposed on the taxpayer under sections 1401, 1411, 3101, 3201, and 3211(a) (to the extent such taxes are attributable to the rate of tax in effect under section 3101) with respect to such taxable year or wages or compensation received during the taxable year, over

“(2) the deduction allowable under section 164(f) for such taxable year.

“(e) SPECIAL RULE FOR ESTATES AND TRUSTS.—For purposes of this section, in the case of an estate or trust, adjusted gross income shall be computed in the manner described in section 67(e).

“(f) NOT TREATED AS TAX IMPOSED BY THIS CHAPTER FOR CERTAIN PURPOSES.—The tax imposed under this section shall not be treated as tax imposed by this chapter for purposes of determining the amount of any credit under this chapter (other than the credit allowed under section 27(a)) or for purposes of section 55.”.

(b) CONFORMING AMENDMENT.—Section 26(b)(2) of such Code is amended by redesignating subparagraphs (C) through (X) as subparagraphs (D) through (Y), respectively, and by inserting after subparagraph (B) the following new subparagraph:

“(C) section 59B (relating to fair share tax).”.

(c) CLERICAL AMENDMENT.—The table of parts for subchapter A of chapter 1 of such Code is amended by adding at the end the following new item:

“Part VII—Fair Share Tax on High-Income Taxpayers”.

(d) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2013.

TITLE V—SENSE OF THE HOUSE

SEC. 501. SENSE OF THE HOUSE ON THE NEED FOR A FAIR, BALANCED AND BIPARTISAN APPROACH TO LONG-TERM DEFICIT REDUCTION.

(a) The House finds that—

(1) every bipartisan commission has recommended – and the majority of Americans

agree – that we should take a balanced, bipartisan approach to reducing the deficit that addresses both revenue and spending; and

(2) sequestration is a meat-ax approach to deficit reduction that imposes deep and mindless cuts, regardless of their impact on vital services and investments.

(b) It is the sense of the House that the Congress should replace the entire 10-year sequester established by the Budget Control

Act of 2011 with a balanced approach that would increase revenues without increasing the tax burden on middle-income Americans, and decrease long-term spending while maintaining the Medicare guarantee, protecting Social Security and a strong social safety net, and making strategic investments in education, science, research, and critical infrastructure necessary to compete in the global economy.