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110TH CONGRESS
2d Session

HOUSE OF REPRESENTATIVES

REPORT
110–731

PROVIDING FOR CONSIDERATION OF THE BILL (H.R. 6275) TO AMEND THE INTERNAL REVENUE CODE OF 1986 TO PROVIDE INDIVIDUALS TEMPORARY RELIEF FROM THE ALTERNATIVE MINIMUM TAX, AND FOR OTHER PURPOSES

JUNE 24, 2008.—Referred to the House Calendar and ordered to be printed

Mr. WELCH, from the Committee on Rules,
submitted the following

REPORT

[To accompany H. Res. 1297]

The Committee on Rules, having had under consideration House Resolution 1297, by a record vote of 9 to 3, report the same to the House with the recommendation that the resolution be adopted.

SUMMARY OF PROVISIONS OF THE RESOLUTION

The resolution provides for consideration of H.R. 6275, the "Alternative Minimum Tax Relief Act of 2008," under a closed rule. The resolution provides one hour of debate equally divided and controlled by the chairman and ranking minority member of the Committee on Ways and Means.

The resolution waives all points of order against consideration of the bill except those arising under clause 9 or 10 of rule XXI. The resolution provides that the amendment in the nature of a substitute recommended by the Committee on Ways and Means shall be considered as adopted and the bill, as amended, shall be considered as read. The resolution waives all points of order against provisions of the bill, as amended. This waiver does not affect the point of order available under clause 9 of rule XXI (regarding earmark disclosure).

The resolution provides one motion to recommit with or without instructions. Finally, notwithstanding the operation of the previous question, the Chair may postpone further consideration until a time designated by the Speaker.

EXPLANATION OF WAIVERS

Although the rule waives all points of order against the bill, as amended, and its consideration (except those arising under clause 9 or 10 of rule XXI), the Committee is not aware of any points of order against the bill, as amended, or its consideration. The waiv-

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ers of all points of order against provisions of the bill, as amended, and its consideration (except those arising under clause 9 or 10 of rule XXI) are prophylactic.

COMMITTEE VOTES

The results of each record vote on an amendment or motion to report, together with the names of those voting for and against, are printed below:

Rules Committee record vote No. 543

Date: June 24, 2008.
Measure: H.R. 6275.
Motion by: Mr. Hastings (WA).
Summary of motion: To make in order and provide appropriate waivers for an amendment in the nature of a substitute offered by Rep. McCrery (LA), #3, which would simply provide for a one-year patch of the AMT in the exact same manner which was enacted last December.
Results: Defeated 3–9.
Vote by Members: McGovern—Nay; Hastings (FL)—Nay; Matsui—Nay; Cardoza—Nay; Welch—Nay; Castor—Nay; Arcuri—Nay; Sutton—Nay; Dreier—Yea; Hastings (WA)—Yea; Sessions—Yea; Slaughter—Nay.

Rules Committee record vote No. 544

Date: June 24, 2008.
Measure: H.R. 6275.
Motion by: Mr. Hastings (WA).
Summary of motion: To make in order and not provide any waivers for one amendment in the nature of a substitute, if offered by Rep. McCrery (LA).
Results: Defeated 3–8.
Vote by Members: McGovern—Nay; Hastings (FL)—Nay; Matsui—Nay; Cardoza—Nay; Welch—Nay; Castor—Nay; Arcuri—Nay; Sutton—Nay; Dreier—Yea; Hastings (WA)—Yea; Sessions—Yea.

Rules Committee record vote No. 545

Date: June 24, 2008.
Measure: H.R. 6275.
Motion by: Mr. Sessions.
Summary of motion: To make in order and provide appropriate waivers, if necessary, for an amendment by Rep. Brady, Kevin (TX), #1, which would exempt real estate from changes in taxation of carried interest.
Results: Defeated 3–9.
Vote by Members: McGovern—Nay; Hastings (FL)—Nay; Matsui—Nay; Cardoza—Nay; Welch—Nay; Castor—Nay; Arcuri—Nay; Sutton—Nay; Dreier—Yea; Hastings (WA)—Yea; Sessions—Yea; Slaughter—Nay.

Rules Committee record vote No. 546

Date: June 24, 2008.
Measure: H.R. 6275.
Motion by: Mr. Sessions.

Summary of motion: To make in order and provide appropriate waivers, if necessary, for an amendment by Rep. Brady, Kevin (TX), #2, which would preserve the section 199 manufacturing deduction for oil and gas companies. The amendment would also modify the bill by providing an increase in the mileage reimbursement rate for a trade or business for medical care, moving, and charitable purposes to reflect the 33.7% increase in gas prices since January 1, 2008.

Results: Defeated 3–9.

Vote by Members: McGovern—Nay; Hastings (FL)—Nay; Matsui—Nay; Cardoza—Nay; Welch—Nay; Castor—Nay; Arcuri—Nay; Sutton—Nay; Dreier—Yea; Hastings (WA)—Yea; Sessions—Yea; Slaughter—Nay.

Rules Committee record vote No. 547

Date: June 24, 2008.

Measure: H.R. 6275.

Motion by: Mr. Hastings (FL).

Summary of motion: To report the rule.

Results: Adopted 9–3.

Vote by Members: McGovern—Yea; Hastings (FL)—Yea; Matsui—Yea; Cardoza—Yea; Welch—Yea; Castor—Yea; Arcuri—Yea; Sutton—Yea; Dreier—Nay; Hastings (WA)—Nay; Sessions—Nay; Slaughter—Yea.

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