

Fields (LA)	Lipinski	Rose
Filner	Lofgren	Roybal-Allard
Flake	Luther	Rush
Foglietta	Manton	Sabo
Ford	Markey	Sanders
Frank (MA)	Mascara	Sawyer
Frost	Matsui	Schroeder
Gejdenson	McCarthy	Schumer
Gephardt	McHale	Scott
Geren	McKinney	Serrano
Gibbons	Meehan	Sisisky
Gonzalez	Meek	Skaggs
Gordon	Menendez	Skelton
Green (TX)	Millender-	Slaughter
Hall (OH)	McDonald	Spratt
Hall (TX)	Miller (CA)	Stark
Hamilton	Minge	Stenholm
Hastings (FL)	Mink	Stokes
Hefner	Mollohan	Studds
Hilliard	Montgomery	Stupak
Hinchee	Moran	Tanner
Holden	Murtha	Taylor (MS)
Hoyer	Nadler	Tejeda
Jackson (IL)	Neal	Thompson
Jackson-Lee	Obey	Thornton
(TX)	Olver	Thurman
Jacobs	Orton	Torricelli
Jefferson	Owens	Towns
Johnson (SD)	Pallone	Traficant
Johnson, E.B.	Pastor	Velazquez
Johnston	Payne (NJ)	Vento
Kanjorski	Payne (VA)	Visclosky
Kaptur	Pelosi	Volkmer
Kennedy (MA)	Peterson (MN)	Ward
Kennedy (RI)	Pickett	Waters
Kennelly	Pomeroy	Watt (NC)
Kildee	Poshard	Waxman
Klecicka	Rahall	Williams
LaFalce	Rangel	Wilson
Lantos	Reed	Wise
Levin	Richardson	Woolsey
Lewis (GA)	Rivers	Wynn
Lincoln	Roemer	Yates

NOT VOTING—31

Baesler	Hostettler	Molinari
Browder	Kingston	Oberstar
Bunn	Klink	Ortiz
Clinger	Largent	Peterson (FL)
Coburn	Lowey	Portman
Durbin	Lucas	Rohrabacher
Frisa	Maloney	Smith (MI)
Furse	McDermott	Torres
Gallegly	McIntosh	Watts (OK)
Gutiérrez	McNulty	
Harman	Moakley	

So the previous question on the resolution was ordered.

The question being put, *viva voce*,

Will the House agree to said resolution?

The SPEAKER pro tempore, Mr. LAHOOD, announced that the yeas had it.

So the resolution was agreed to.

A motion to reconsider the vote whereby said resolution was agreed to was, by unanimous consent, laid on the table.

61.18 UNFINISHED BUSINESS—APPROVAL OF THE JOURNAL

The SPEAKER pro tempore, Mr. LAHOOD, pursuant to clause 5, rule I, announced the unfinished business to be the question on agreeing to the Chair's approval of the Journal of Monday, May 20, 1996.

The question being put, *viva voce*,

Will the House agree to the Chair's approval of said Journal?

The SPEAKER pro tempore, Mr. LAHOOD, announced that the yeas had it.

So the Journal was approved.

61.19 MOTOR FUELS EXCISE TAX REPEAL

Mr. ARCHER, pursuant to House Resolution 436, called up the bill (H.R. 3415) to amend the Internal Revenue Code of 1986 to repeal the 4.3-cent in-

crease in the transportation motor fuels excise tax rates enacted by the Omnibus Budget Reconciliation Act of 1993 and dedicated to the general fund of the Treasury.

When said bill was read twice.

Pursuant to House Resolution 436, the amendment printed in (H. Rept. No. 104-580) was considered as adopted.

When said bill, as amended, was considered.

After debate,

Pursuant to House Resolution 436, the previous question was ordered on the bill, as amended.

The bill, as amended, was ordered to be engrossed and read a third time, was read a third time by title.

Mr. RANGEL moved to recommit the bill to the Committee on Ways and Means with instructions to report the bill back to the House forthwith with the following amendment:

Strike out all after the enacting clause and insert:

SECTION 1. PURPOSE.

The purpose of this Act is to repeal the 4.3-cent increase in the transportation motor fuels excise tax rates enacted by the Omnibus Budget Reconciliation Act of 1993 and dedicated to the general fund of the Treasury.

SEC. 2. REPEAL OF 4.3-CENT INCREASE IN FUEL TAX RATES ENACTED BY THE OMNIBUS BUDGET RECONCILIATION ACT OF 1993 AND DEDICATED TO GENERAL FUND OF THE TREASURY.

(a) IN GENERAL.—Section 4081 of the Internal Revenue Code of 1986 (relating to imposition of tax on gasoline and diesel fuel) is amended by adding at the end the following new subsection:

“(f) REPEAL OF 4.3-CENT INCREASE IN FUEL TAX RATES ENACTED BY THE OMNIBUS BUDGET RECONCILIATION ACT OF 1993 AND DEDICATED TO GENERAL FUND OF THE TREASURY.—

“(1) IN GENERAL.—During the applicable period, each rate of tax referred to in paragraph (2) shall be reduced by 4.3 cents per gallon.

“(2) RATES OF TAX.—The rates of tax referred to in this paragraph are the rates of tax otherwise applicable under—

“(A) subsection (a)(2)(A) (relating to gasoline and diesel fuel),

“(B) sections 4091(b)(3)(A) and 4092(b)(2) (relating to aviation fuel),

“(C) section 4042(b)(2)(C) (relating to fuel used on inland waterways),

“(D) paragraph (1) or (2) of section 4041(a) (relating to diesel fuel and special fuels),

“(E) section 4041(c)(2) (relating to gasoline used in noncommercial aviation), and

“(F) section 4041(m)(1)(A)(i) (relating to certain methanol or ethanol fuels).

“(3) COMPARABLE TREATMENT FOR COMPRESSED NATURAL GAS.—No tax shall be imposed by section 4041(a)(3) on any sale or use during the applicable period.

“(4) COMPARABLE TREATMENT UNDER CERTAIN REFUND RULES.—In the case of fuel on which tax is imposed during the applicable period, each of the rates specified in sections 6421(f)(2)(B), 6421(f)(3)(B)(ii), 6427(b)(2)(A), 6427(l)(3)(B)(ii), and 6427(l)(4)(B) shall be reduced by 4.3 cents per gallon.

“(5) COORDINATION WITH HIGHWAY TRUST FUND DEPOSITS.—In the case of fuel on which tax is imposed during the applicable period, each of the rates specified in subparagraphs (A)(i) and (C)(i) of section 9503(f)(3) shall be reduced by 4.3 cents per gallon.

“(6) APPLICABLE PERIOD.—For purposes of this subsection, the term ‘applicable period’ means the period after the 6th day after the

date of the enactment of this subsection and before January 1, 1997.”

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

SEC. 3. FLOOR STOCK REFUNDS.

(a) IN GENERAL.—If—

(1) before the tax repeal date, tax has been imposed under section 4081 or 4091 of the Internal Revenue Code of 1986 on any liquid, and

(2) on such date such liquid is held by a dealer and has not been used and is intended for sale,

there shall be credited or refunded (without interest) to the person who paid such tax (hereafter in this section referred to as the “taxpayer”) an amount equal to the excess of the tax paid by the taxpayer over the amount of such tax which would be imposed on such liquid had the taxable event occurred on such date.

(b) TIME FOR FILING CLAIMS.—No credit or refund shall be allowed or made under this section unless—

(1) claim therefor is filed with the Secretary of the Treasury before the date which is 6 months after the tax repeal date, and

(2) in any case where liquid is held by a dealer (other than the taxpayer) on the tax repeal date—

(A) the dealer submits a request for refund or credit to the taxpayer before the date which is 3 months after the tax repeal date, and

(B) the taxpayer has repaid or agreed to repay the amount so claimed to such dealer or has obtained the written consent of such dealer to the allowance of the credit or the making of the refund.

(c) EXCEPTION FOR FUEL HELD IN RETAIL STOCKS.—No credit or refund shall be allowed under this section with respect to any liquid in retail stocks held at the place where intended to be sold at retail.

(d) DEFINITIONS.—For purposes of this section—

(1) the terms “dealer” and “held by a dealer” have the respective meanings given to such terms by section 6412 of such Code; except that the term “dealer” includes a producer, and

(2) the term “tax repeal date” means the 7th day after the date of the enactment of this Act.

(e) CERTAIN RULES TO APPLY.—Rules similar to the rules of subsections (b) and (c) of section 6412 of such Code shall apply for purposes of this section.

SEC. 4. FLOOR STOCKS TAX.

(a) IMPOSITION OF TAX.—In the case of any liquid on which tax was imposed under section 4081 or 4091 of the Internal Revenue Code of 1986 before January 1, 1997, and which is held on such date by any person, there is hereby imposed a floor stocks tax of 4.3 cents per gallon.

(b) LIABILITY FOR TAX AND METHOD OF PAYMENT.—

(1) LIABILITY FOR TAX.—A person holding a liquid on January 1, 1997, to which the tax imposed by subsection (a) applies shall be liable for such tax.

(2) METHOD OF PAYMENT.—The tax imposed by subsection (a) shall be paid in such manner as the Secretary shall prescribe.

(3) TIME FOR PAYMENT.—The tax imposed by subsection (a) shall be paid on or before June 30, 1997.

(c) DEFINITIONS.—For purposes of this section—

(1) HELD BY A PERSON.—A liquid shall be considered as “held by a person” if title thereto has passed to such person (whether or not delivery to the person has been made).

(2) GASOLINE AND DIESEL FUEL.—The terms “gasoline” and “diesel fuel” have the respective meanings given such terms by section 4083 of such Code.

(3) AVIATION FUEL.—The term “aviation fuel” has the meaning given such term by section 4093 of such Code.

(4) SECRETARY.—The term “Secretary” means the Secretary of the Treasury or his delegate.

(d) EXCEPTION FOR EXEMPT USES.—The tax imposed by subsection (a) shall not apply to gasoline, diesel fuel, or aviation fuel held by any person exclusively for any use to the extent a credit or refund of the tax imposed by section 4081 or 4091 of such Code is allowable for such use.

(e) EXCEPTION FOR FUEL HELD IN VEHICLE TANK.—No tax shall be imposed by subsection (a) on gasoline or diesel fuel held in the tank of a motor vehicle or motorboat.

(f) EXCEPTION FOR CERTAIN AMOUNTS OF FUEL.—

(1) IN GENERAL.—No tax shall be imposed by subsection (a)—

(A) on gasoline held on January 1, 1997, by any person if the aggregate amount of gasoline held by such person on such date does not exceed 4,000 gallons, and

(B) on diesel fuel or aviation fuel held on such date by any person if the aggregate amount of diesel fuel or aviation fuel held by such person on such date does not exceed 2,000 gallons.

The preceding sentence shall apply only if such person submits to the Secretary (at the time and in the manner required by the Secretary) such information as the Secretary shall require for purposes of this paragraph.

(2) EXEMPT FUEL.—For purposes of paragraph (1), there shall not be taken into account fuel held by any person which is exempt from the tax imposed by subsection (a) by reason of subsection (d) or (e).

(3) CONTROLLED GROUPS.—For purposes of this subsection—

(A) CORPORATIONS.—

(i) IN GENERAL.—All persons treated as a controlled group shall be treated as 1 person.

(ii) CONTROLLED GROUP.—The term “controlled group” has the meaning given to such term by subsection (a) of section 1563 of such Code; except that for such purposes the phrase “more than 50 percent” shall be substituted for the phrase “at least 80 percent” each place it appears in such subsection.

(B) NONINCORPORATED PERSONS UNDER COMMON CONTROL.—Under regulations prescribed by the Secretary, principles similar to the principles of subparagraph (A) shall apply to a group of persons under common control where 1 or more of such persons is not a corporation.

(g) OTHER LAW APPLICABLE.—All provisions of law, including penalties, applicable with respect to the taxes imposed by section 4081 of such Code in the case of gasoline and diesel fuel and section 4091 of such Code in the case of aviation fuel shall, insofar as applicable and not inconsistent with the provisions of this subsection, apply with respect to the floor stock taxes imposed by subsection (a) to the same extent as if such taxes were imposed by such section 4081 or 4091.

SEC. 5. GAS TAX REDUCTION MUST BE PASSED THROUGH TO CONSUMERS.

(a) GAS TAX REDUCTION ONLY TO BENEFIT CONSUMERS.—It shall be unlawful for any person selling or importing any taxable fuel to fail to fully pass on (through a reduction in the price that would otherwise be charged) the reduction in tax on such fuel under this Act.

(b) RESPONSIBILITIES OF PERSONS LIABLE FOR TAX.—

(1) IN GENERAL.—Every person liable for the payment of Federal excise taxes on any taxable fuel—

(A) shall fully pass on, as required by subsection (a), the reduction in tax on such fuel under this Act, and

(B) if the taxable event is not a sale to the ultimate consumer, shall take such steps as

may be reasonably necessary to ensure that such reduction is fully passed on, as required by subsection (a), to subsequent purchasers of the taxable fuel.

(2) ENFORCEMENT.—Any person who fails to meet the requirements of paragraph (1) with respect to any fuel shall be liable for Federal excise taxes on such fuel as if this Act had not been enacted.

(3) WAIVER.—In the case of a failure which is due to reasonable cause and not to willful neglect, the Secretary may waive part or all of the additional taxes imposed by paragraph (2) to the extent that payment of such taxes would be excessive relative to the failure involved.

(c) DEFINITIONS.—For purposes of this section—

(1) TAXABLE FUEL.—The term “taxable fuel” has the meaning given such term by section 4083(a) of such Code.

(2) SECRETARY.—The term “Secretary” means the Secretary of the Treasury or his delegate.

(d) GAO STUDY.—

(1) IN GENERAL.—The Comptroller General of the United States shall conduct a study of the repeal of the 4.3-cent increase in the fuel tax imposed by the Omnibus Budget Reconciliation Act of 1993 to determine whether there has been a passthrough of such repeal.

(2) REPORT.—Not later than January 31, 1997, the Comptroller General of the United States shall report to the Committee on Finance of the Senate and the Committee on Ways and Means of the House of Representatives the results of the study conducted under paragraph (1). An interim report on such results shall be submitted to such committees not later than November 1, 1996.

SEC. 6. AUTHORIZATION OF APPROPRIATIONS FOR EXPENSES OF ADMINISTRATION OF THE DEPARTMENT OF ENERGY.

Section 660 of the Department of Energy Organization Act (42 U.S.C. 7270) is amended—

(1) by inserting “(a) IN GENERAL.—” before “APPROPRIATIONS”; and

(2) by adding at the end the following:
“(b) FISCAL YEARS 1997 THROUGH 2002.— There are authorized to be appropriated for salaries and expenses of the Department of Energy for departmental administration and other activities in carrying out the purposes of this Act—

- “(1) \$104,000,000 for fiscal year 1997;
- “(2) \$104,000,000 for fiscal year 1998;
- “(3) \$100,000,000 for fiscal year 1999;
- “(4) \$90,000,000 for fiscal year 2000;
- “(5) \$90,000,000 for fiscal year 2001; and
- “(6) \$90,000,000 for fiscal year 2002.”.

SEC. 7. SPECTRUM AUCTIONS.

(a) COMMISSION OBLIGATION TO MAKE ADDITIONAL SPECTRUM AVAILABLE BY AUCTION.—

(1) IN GENERAL.—The Federal Communications Commission shall complete all actions necessary to permit the assignment, by March 31, 1998, by competitive bidding pursuant to section 309(j) of the Communications Act of 1934 (47 U.S.C. 309(j)) of licenses for the use of bands of frequencies that—

(A) individually span not less than 12.5 megahertz, unless a combination of smaller bands can, notwithstanding the provisions of paragraph (7) of such section, reasonably be expected to produce greater receipts;

(B) in the aggregate span not less than 25 megahertz;

(C) are located below 3 gigahertz; and

(D) have not, as of the date of enactment of this Act—

(i) been assigned or designated by Commission regulation for assignment pursuant to such section;

(ii) been identified by the Secretary of Commerce pursuant to section 113 of the National Telecommunications and Information Administration Organization Act (47 U.S.C. 923); or

(iii) reserved for Federal Government use pursuant to section 305 of the Communications Act of 1934 (47 U.S.C. 305).

(2) CRITERIA FOR REASSIGNMENT.—In making available bands of frequencies for competitive bidding pursuant to paragraph (1), the Commission shall—

(A) seek to promote the most efficient use of the spectrum;

(B) take into account the cost to incumbent licensees of relocating existing uses to other bands of frequencies or other means of communication;

(C) take into account the needs of public safety radio services;

(D) comply with the requirements of international agreements concerning spectrum allocations; and

(E) take into account the costs to satellite service providers that could result from multiple auctions of like spectrum internationally for global satellite systems.

(b) FEDERAL COMMUNICATIONS COMMISSION MAY NOT TREAT THIS SECTION AS CONGRESSIONAL ACTION FOR CERTAIN PURPOSES.—The Federal Communications Commission may not treat the enactment of this Act or the inclusion of this section in this Act as an expression of the intent of Congress with respect to the award of initial licenses of construction permits for Advanced Television Services, as described by the Commission in its letter of February 1, 1996, to the Chairman of the Senate Committee on Commerce, Science, and Transportation.

After debate,

By unanimous consent, the previous question was ordered on the motion to recommit with instructions.

The question being put, *viva voce*,

Will the House recommit said bill with instructions?

The SPEAKER pro tempore, Mr. KOBLE, announced that the nays had it.

Mr. RANGEL objected to the vote on the ground that a quorum was not present and not voting.

A quorum not being present,

The roll was called under clause 4, rule XV, and the call was taken by electronic device.

When there appeared { Yeas 183
Nays 225

¶61.20	[Roll No. 181]	
	YEAS—183	
Abercrombie	Costello	Gephardt
Ackerman	Coyne	Gibbons
Andrews	Cramer	Gonzalez
Baldacci	Cummings	Gordon
Barcia	Danner	Green (TX)
Barrett (WI)	de la Garza	Hall (OH)
Becerra	DeFazio	Hamilton
Beilenson	DeLauro	Hastings (FL)
Bentsen	Dellums	Hefner
Berman	Deutsch	Hilliard
Bevill	Dicks	Hinches
Bishop	Dingell	Holden
Bonior	Dixon	Hoyer
Borski	Doggett	Jackson (IL)
Boucher	Dooley	Jackson-Lee
Browder	Doyle	(TX)
Brown (CA)	Edwards	Jacobs
Brown (FL)	Engel	Jefferson
Brown (OH)	Eshoo	Johnson (SD)
Brownback	Evans	Johnson, E. B.
Bryant (TX)	Farr	Johnston
Cardin	Fattah	Kanjorski
Chapman	Fazio	Kaptur
Clay	Fields (LA)	Kennedy (MA)
Clayton	Filner	Kennedy (RI)
Clement	Flake	Kennelly
Clyburn	Foglietta	Kildee
Coleman	Ford	Kleczka
Collins (IL)	Frank (MA)	LaFalce
Collins (MI)	Frost	Lantos
Condit	Furse	Levin
Conyers	Gejdenson	Lewis (GA)