lowing communication from Mr. MCINNIS:

U.S. CONGRESS,
HOUSE OF REPRESENTATIVES,
Washington, DC, May 21, 1996.

Hon. NEWT GINGRICH,
Speaker, House of Representatives,
Washington, DC.

DEAR MR. SPEAKER: This is to formally notify you, pursuant to Rule L (50) of the Rules of the House, that I have been served with a subpoena issued by the County Court of El Paso County, Colorado.

After consultation with the General Counsel, I will make the determinations required by the Rule.

Sincerely,

SCOTT MCINNIS,
Member of Congress.

¶62.22 PROVIDING FOR THE CONSIDERATION OF H.R. 3448 AND H.R. 1227

Mr. SOLOMON, by direction of the Committee on Rules, called up the following resolution (H. Res. 440):

Resolved, That upon the adoption of this resolution it shall be in order without intervention of any point of order (except those arising under section 425(a) of the Congressional Budget Act of 1974) to consider in the House the bill (H.R. 3448) to provide tax relief for small businesses, to protect jobs, to create opportunities, to increase the take home pay of workers, and for other purposes. The amendment in the nature of a substitute recommended by the Committee on Ways and Means now printed in the bill shall be considered as read. All points of order against the committee amendment (except those arising under section 425(a) of the Congressional Budget Act of 1974) are waived. The bill and the amendment shall be debatable for one hour equally divided and controlled by the chairman and ranking minority member of the Committee on Ways and Means. The previous question shall be considered as ordered on the bill and the amendment to final passage without intervening motion except one motion to recommit with or without instructions. The yeas and nays shall be considered as ordered on the question of passage of the bill and on any conference report thereon. Clause 5(c) of rule XXI shall not apply to the bill, amendments thereto, or conference report thereon.

SEC. 2. After disposition of H.R. 3448 it shall be in order without intervention of any point of order (except those arising under section 425(a) of the Congressional Budget Act of 1974) to consider in the House the bill (H.R. 1227) to amend the Portal-to-Portal Act of 1947 relating to the payment of wages to employees who use employer owned vehicles. The amendment in the nature of a substitute recommended by the Committee on Economic and educational Opportunities now printed in the bill, modified by the amendment printed in section 3 of this resolution, shall be considered as adopted. The previous question shall be considered as ordered on the bill, as amended, and any further amendment thereto to final passage without intervening motion except: (1) ninety minutes of debate on the bill, which shall be equally divided and controlled by the chairman and ranking minority member of the Committee on Economic and Educational Opportunities; (2) the further amendment printed in part 1 of the report of the Committee on Rules accompanying this resolution, which may be offered only by Representative Riggs of California or his designees, shall be in order without intervention of any point of order (except those arising under section 425(a) of the Congressional Budget Act of 1974), shall be considered as read, shall be separately debatable for ninety minutes equally divided and controlled by the proponent and an opponent, and shall not be subject to a demand for division of the question; (3) the further amendment printed in part 2 of the report of the Committee on Rules accompanying this resolution, which may be offered only by Representative Goodling of Pennsylvania or his designee, shall be in order without intervention of any point of order (except those arising under section 425 (a) of the Congressional Budget Act of 1974), shall be considered as read, shall be separately debatable for one hour equally divided and controlled by the proponent and an opponent, and on which the question shall be divided between the proposed subsection 3(d) and the remainder of the proposed section 3(and shall not otherwise be subject to a demand for division of the question); and (4) one motion to recommit with or without instructions.

SEC. 3. The amendment in the nature of a substitute recommended by the Committee on Economic and Educational Opportunities now printed in H.R. 1227 is modified by the following amendment: Immediately after the enacting clause insert the following new section (and redesignate succeeding sections accordingly):

''SECTION 1. This Act may be cited as the 'Employee Commuting Flexibility Act of 1996'.''.

SEC. 4. (a) In the engrossment of H.R. 3448, the Clerk shall—

(1) await the disposition of H.R. 1227 pursuant to section 2 of this resolution;

(2) add the text of H.R. 1227, as passed by the House, as new matter at the end of H.R. 3448;

(3) conform the title of H.R. 3448 to reflect the addition of the text of H.R. 1227 to the engrossment;

(4) assign appropriate designations to titles within the engrossment; and

(5) conform provisions for short titles within the engrossment.

(b) Upon the addition of the text of H.R. 1227 to the engrossment of H.R. 3448, H.R. 1227 shall be laid on the table.

When said resolution was considered.

After debate,

On motion of Mr. SOLOMON, the previous question was ordered on the resolution to its adoption or rejection.

The question being put, viva voce,

Will the House agree to said resolution?

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

Mr. SOLOMON 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 ..... 219 / Nays ..... 211 }

¶62.23 [Roll No. 189]

YEAS—219

Allard
Archer
Armey
Bachus
Baker (CA)
Baker (LA)
Ballenger
Barr
Barrett (NE)
Bass
Bateman
Bereuter
Bilbray
Bilirakis
Blute
Boehlert
Boehner
Bonilla
Bono
Brownback
Bryant (TN)
Bunn
Burr
Burton
Buyer
Callahan
Calvert
Camp
Campbell
Canady
Castle
Chabot
Chambliss
Chenoweth
Chrysler
Clinger
Coble
Coburn
Collins (GA)
Combest
Cooley
Cox
Crane
Crapo
Cremeans
Cunningham
Davis
Deal
DeLay
Diaz-Balart
Doolittle
Dornan
Dreier
Duncan
Dunn
Ehlers
Ehrlich
Emerson
English
Ensign
Everett
Ewing
Fawell
Fields (TX)
Flanagan
Foley
Forbes
Fowler
Fox
Franks (CT)
Franks (NJ)
Frelinghuysen
Frisa
Funderburk
Gallegly
Ganske
Gekas
Gilchrest
Gillmor
Gilman
Gingrich
Goodlatte
Goodling
Goss
Graham
Greene (UT)
Greenwood
Gunderson
Gutknecht
Hansen
Hastert
Hastings (WA)
Hayes
Hayworth
Hefley
Heineman
Herger
Hilleary
Hobson
Hoekstra
Hoke
Horn
Hostettler
Houghton
Hunter
Hutchinson
Hyde
Inglis
Istook
Johnson (CT)
Johnson, Sam
Jones
Kasich
Kelly
Kim
King
Kingston
Klug
Knollenberg
Kolbe
LaHood
Latham
LaTourette
Laughlin
Lazio
Leach
Lewis (CA)
Lightfoot
Linder
Livingston
LoBiondo
Longley
Lucas
Manzullo
Martini
McCollum
McCrery
McDade
McHugh
McInnis
McKeon
Metcalf
Meyers
Mica
Miller (FL)
Moorhead
Morella
Myrick
Nethercutt
Neumann
Ney
Norwood
Nussle
Oxley
Packard
Parker
Paxon
Petri
Pombo
Porter
Portman
Pryce
Quillen
Quinn
Radanovich
Ramstad
Regula
Riggs
Roberts
Rogers
Rohrabacher
Ros-Lehtinen
Roth
Roukema
Royce
Sanford
Saxton
Schaefer
Schiff
Seastrand
Sensenbrenner
Shaw
Shays
Shuster
Skeen
Smith (MI)
Smith (NJ)
Smith (TX)
Smith (WA)
Solomon
Spence
Stearns
Stockman
Stump
Talent
Tate
Tauzin
Taylor (NC)
Thomas
Thornberry
Tiahrt
Torkildsen
Upton
Vucanovich
Walker
Walsh
Wamp
Watts (OK)
Weldon (FL)
Weldon (PA)
Weller
White
Whitfield
Wicker
Wolf
Young (AK)
Young (FL)
Zeliff
Zimmer

NAYS—211

Abercrombie
Ackerman
Andrews
Baesler
Baldacci
Barcia
Barrett (WI)
Bartlett
Barton
Becerra
Beilenson
Bentsen
Berman
Bevill
Bishop
Bonior
Borski
Boucher
Brewster
Browder
Brown (CA)
Brown (FL)
Brown (OH)
Bryant (TX)
Bunning
Cardin
Chapman
Christensen
Clay
Clayton
Clement
Clyburn
Coleman
Collins (IL)
Collins (MI)
Condit
Conyers
Costello
Coyne
Cramer
Cubin
Cummings
Danner
de la Garza
DeFazio
DeLauro
Dellums
Deutsch
Dickey
Dicks
Dingell
Dixon
Doggett
Dooley
Doyle
Durbin
Edwards
Engel
Eshoo
Evans
Farr
Fattah
Fazio
Fields (LA)
Filner
Flake
Foglietta
Ford
Frank (MA)
Frost
Furse
Gejdenson
Gephardt
Geren
Gibbons
Gonzalez
Gordon
Green (TX)
Gutierrez
Hall (OH)
Hall (TX)
Hamilton
Hancock
Harman
Hastings (FL)
Hefner
Hilliard
Hinchey
Holden
Hoyer
Jackson (IL)
Jackson-Lee (TX)
Jacobs
Jefferson
Johnson (SD)
Johnson, E. B.
Johnston
Kanjorski
Kaptur
Kennedy (MA)
Kennedy (RI)
Kennelly
Kildee
Kleczka
Klink
LaFalce
Lantos
Largent
Levin
Lewis (GA)
Lewis (KY)
Lincoln
Lipinski

Lofgren	Olver	Skelton
Lowey	Ortiz	Slaughter
Luther	Orton	Souder
Maloney	Owens	Spratt
Manton	Pallone	Stark
Markey	Pastor	Stenholm
Martinez	Payne (NJ)	Stokes
Mascara	Pelosi	Studds
Matsui	Peterson (FL)	Stupak
McCarthy	Peterson (MN)	Tanner
McDermott	Pickett	Taylor (MS)
McHale	Pomeroy	Tejeda
McIntosh	Poshard	Thompson
McKinney	Rahall	Thornton
McNulty	Rangel	Thurman
Meehan	Reed	Torres
Meek	Richardson	Torricelli
Menendez	Rivers	Towns
Millender-McDonald	Roemer	Traficant
	Rose	Velazquez
Miller (CA)	Roybal-Allard	Vento
Minge	Rush	Visclosky
Mink	Sabo	Volkmer
Moakley	Salmon	Ward
Mollohan	Sanders	Waters
Montgomery	Sawyer	Watt (NC)
Moran	Schroeder	Waxman
Murtha	Schumer	Williams
Myers	Scott	Wilson
Nadler	Serrano	Wise
Neal	Shadegg	Woolsey
Oberstar	Sisisky	Wynn
Obey	Skaggs	Yates

NOT VOTING—4

Bliley	Payne (VA)
Molinari	Scarborough

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.

¶62.24 PERMISSION TO FILE REPORT

On motion of Mrs. VUCANOVICH, by unanimous consent, the Committee on Appropriations was granted permission until midnight Thursday, May 23, 1996, to file a privileged report on a bill making appropriations for military construction for the Department of Defense for the fiscal year ending September 30, 1997, and for other purposes.

Pursuant to clause 8 of rule XXI, all points of order were reserved.

¶62.25 SMALL BUSINESS JOB PROTECTION

Mr. ARCHER, pursuant to House Resolution 440, called up the bill (H.R. 3448) to provide tax relief for small businesses, to protect jobs, to create opportunities, to increase the take home pay of workers, and for other purposes.

When said bill was considered and read twice.

After debate,

Pursuant to House Resolution 440, the previous question was ordered on the committee amendment in the nature of a substitute and the bill.

The following committee amendment in the nature of a substitute was agreed to:

Strike out all after the enacting clause and insert:

SECTION 1. SHORT TITLE; TABLE OF CONTENTS.

(a) SHORT TITLE.—This Act may be cited as the ''Small Business Job Protection Act of 1996''.

(b) TABLE OF CONTENTS.—

TITLE I—SMALL BUSINESS AND OTHER TAX PROVISIONS

Sec. 1101. Amendment of 1986 Code.
Sec. 1102. Underpayments of estimated tax.

Subtitle A—Expensing; Etc.

Sec. 1111. Increase in expense treatment for small businesses.
Sec. 1112. Treatment of employee tips.
Sec. 1113. Treatment of storage of product samples.
Sec. 1114. Treatment of certain charitable risk pools.
Sec. 1115. Treatment of dues paid to agricultural or horticultural organizations.
Sec. 1116. Clarification of employment tax status of certain fishermen; information reporting.

Subtitle B—Extension of Certain Expiring Provisions

Sec. 1201. Work opportunity tax credit.
Sec. 1202. Employer-provided educational assistance programs.
Sec. 1203. FUTA exemption for alien agricultural workers.

Subtitle C—Provisions Relating to S Corporations

Sec. 1301. S corporations permitted to have 75 shareholders.
Sec. 1302. Electing small business trusts.
Sec. 1303. Expansion of post-death qualification for certain trusts.
Sec. 1304. Financial institutions permitted to hold safe harbor debt.
Sec. 1305. Rules relating to inadvertent terminations and invalid elections.
Sec. 1306. Agreement to terminate year.
Sec. 1307. Expansion of post-termination transition period.
Sec. 1308. S corporations permitted to hold subsidiaries.
Sec. 1309. Treatment of distributions during loss years.
Sec. 1310. Treatment of S corporations under subchapter C.
Sec. 1311. Elimination of certain earnings and profits.
Sec. 1312. Carryover of disallowed losses and deductions under at-risk rules allowed.
Sec. 1313. Adjustments to basis of inherited S stock to reflect certain items of income.
Sec. 1314. S corporations eligible for rules applicable to real property subdivided for sale by noncorporate taxpayers.
Sec. 1315. Effective date.

Subtitle D—Pension Simplification

CHAPTER 1—SIMPLIFIED DISTRIBUTION RULES

Sec. 1401. Repeal of 5-year income averaging for lump-sum distributions.
Sec. 1402. Repeal of $5,000 exclusion of employees' death benefits.
Sec. 1403. Simplified method for taxing annuity distributions under certain employer plans.
Sec. 1404. Required distributions.

CHAPTER 2—INCREASED ACCESS TO PENSION PLANS

SUBCHAPTER A—SIMPLE SAVINGS PLANS

Sec. 1421. Establishment of savings incentive match plans for employees of small employers.
Sec. 1422. Extension of simple plan to 401(k) arrangements.

SUBCHAPTER B—OTHER PROVISIONS

Sec. 1426. Tax-exempt organizations eligible under section 401(k).

CHAPTER 3—NONDISCRIMINATION PROVISIONS

Sec. 1431. Definition of highly compensated employees; repeal of family aggregation.
Sec. 1432. Modification of additional participation requirements.
Sec. 1433. Nondiscrimination rules for qualified cash or deferred arrangements and matching contributions.
Sec. 1434. Definition of compensation for section 415 purposes.

CHAPTER 4—MISCELLANEOUS PROVISIONS

Sec. 1441. Plans covering self-employed individuals.
Sec. 1442. Elimination of special vesting rule for multiemployer plans.
Sec. 1443. Distributions under rural cooperative plans.
Sec. 1444. Treatment of governmental plans under section 415.
Sec. 1445. Uniform retirement age.
Sec. 1446. Contributions on behalf of disabled employees.
Sec. 1447. Treatment of deferred compensation plans of State and local governments and tax-exempt organizations.
Sec. 1448. Trust requirement for deferred compensation plans of State and local governments.
Sec. 1449. Transition rule for computing maximum benefits under section 415 limitations.
Sec. 1450. Modifications of section 403(b).
Sec. 1451. Waiver of minimum period for joint and survivor annuity explanation before annuity starting date.
Sec. 1452. Repeal of limitation in case of defined benefit plan and defined contribution plan for same employee; excess distributions.
Sec. 1453. Tax on prohibited transactions.
Sec. 1454. Treatment of leased employees.
Sec. 1455. Uniform penalty provisions to apply to certain pension reporting requirements.
Sec. 1456. Retirement benefits of ministers not subject to tax on net earnings from self-employment.
Sec. 1457. Date for adoption of plan amendments.

Subtitle E—Foreign Simplification

Sec. 1501. Repeal of inclusion of certain earnings invested in excess passive assets.

Subtitle F—Revenue Offsets

Sec. 1601. Termination of Puerto Rico and possession tax credit.
Sec. 1602. Repeal of exclusion for interest on loans used to acquire employer securities.
Sec. 1603. Certain amounts derived from foreign corporations treated as unrelated business taxable income.
Sec. 1604. Depreciation under income forecast method.
Sec. 1605. Repeal of exclusion for punitive damages and for damages not attributable to physical injuries or sickness.
Sec. 1606. Repeal of diesel fuel tax rebate to purchasers of diesel-powered automobiles and light trucks.

Subtitle G—Technical Corrections

Sec. 1701. Coordination with other subtitles.
Sec. 1702. Amendments related to Revenue Reconciliation Act of 1990.
Sec. 1703. Amendments related to Revenue Reconciliation Act of 1993.
Sec. 1704. Miscellaneous provisions.

TITLE II—PAYMENT OF WAGES

Section 1. Short title.
Sec. 2. Proper compensation for use of employer vehicles.
Sec. 3. Effective date.
Sec. 4. Minimum wage increase.
Sec. 5. Fair Labor Standards Act Amendments.

TITLE I—SMALL BUSINESS AND OTHER TAX PROVISIONS

SEC. 1101. AMENDMENT OF 1986 CODE.

Except as otherwise expressly provided, whenever in this title an amendment or repeal is expressed in terms of an amendment to, or repeal of, a section or other provision,