

which was referred to the Committee on Transportation and Infrastructure.

ADDITIONAL SPONSORS

Under clause 4 of rule XXII, sponsors were added to public bills and resolutions as follows:

H.R. 51: Mr. GUTIERREZ, Mr. FILNER, and Mr. TORRES.
 H.R. 66: Mr. KLECZKA.
 H.R. 108: Mr. PORTER.
 H.R. 113: Mr. BLUNT.
 H.R. 143: Mr. SMITH of Texas, Mr. NEY, and Mr. FORBES.
 H.R. 216: Mr. MCDADE and Mr. GIBBONS.
 H.R. 367: Mr. HOEKSTRA.
 H.R. 450: Mr. NEUMANN.
 H.R. 519: Mrs. MCCARTHY of New York.
 H.R. 695: Mr. BOB SCHAFFER, Mr. BARTON of Texas, Mr. LARGENT, Mr. CLEMENT, Mr. HILLIARD, and Mr. LUTHER.
 H.R. 873: Mr. EHLERS and Mr. GOODLING.
 H.R. 900: Mr. RUSH.
 H.R. 947: Mr. FORBES.
 H.R. 950: Mr. MILLER of California.
 H.R. 993: Mr. TAYLOR of North Carolina.
 H.R. 1010: Mr. TALENT, Mr. RIGGS, Mr. TRAFICANT, Mr. ROHRBACHER, Mr. RYUN, Mr. GOODLATTE, and Mr. HAYWORTH.
 H.R. 1038: Mr. STARK.
 H.R. 1053: Ms. PRYCE of Ohio.
 H.R. 1080: Mr. LOBIONDO.
 H.R. 1134: Mr. ETHERIDGE, Ms. KAPTUR, Mr. BONIOR, Mr. DAVIS of Illinois, and Ms. LOFGREN.
 H.R. 1145: Mr. WICKER, Mr. BARTON of Texas, Mr. GOODE, Mr. MICA, Mrs. CUBIN, Mr. LUCAS of Oklahoma, Mr. HEFLEY, Ms. PRYCE of Ohio, Ms. GRANGER, and Mr. FORBES.
 H.R. 1158: Mr. GOODLING.
 H.R. 1165: Mr. FILNER.
 H.R. 1166: Mr. RAMSTAD, Ms. KILPATRICK, Ms. LOFGREN, Mr. KENNEDY of Massachusetts, Ms. ROS-LEHTINEN, Ms. SANCHEZ, Mr. GILCHREST, and Mr. MARKEY.
 H.R. 1204: Mr. GRAHAM.
 H.R. 1260: Mr. WATTS of Oklahoma and Mr. HAMILTON.
 H.R. 1302: Mr. PASTOR, Mr. BONIOR, Ms. SANCHEZ, and Mr. MCGOVERN.
 H.R. 1320: Mr. ADAM SMITH of Washington and Mr. KLINK.
 H.R. 1322: Mr. GEKAS, Mr. WEXLER, Mr. SALMON, Mr. HAYWORTH, and Mr. SHADEGG.
 H.R. 1323: Mr. WYNN.
 H.R. 1334: Mr. FROST.
 H.R. 1348: Mr. PICKERING.
 H.R. 1375: Mr. NEY.
 H.R. 1451: Mr. JEFFERSON.
 H.R. 1494: Mr. SENSENBRENNER.
 H.R. 1524: Mr. CANADY of Florida and Mr. BLUMENAUER.
 H.R. 1531: Mr. MENEDEZ.
 H.R. 1556: Mr. JEFFERSON.
 H.R. 1570: Ms. WOOLSEY.
 H.R. 1613: Mr. GRAHAM.
 H.R. 1682: Mr. FORD.
 H.R. 1711: Mr. BARRETT of Nebraska, Mr. BUNNING of Kentucky, Mr. GOODE, Mr. HAYWORTH, Mr. LEWIS of Kentucky, and Mr. STUMP.
 H.R. 1818: Mr. SAWYER.
 H.R. 1859: Mr. KLUG.
 H.R. 1903: Mr. GUTKNECHT and Mr. BRADY.
 H.R. 1908: Mr. HASTINGS of Florida.
 H.R. 1955: Mrs. MORELLA, Mr. GILCHREST, Mr. FOX of Pennsylvania, Mr. WICKER, Mr. CRAMER, Mr. BLILEY, Mr. NEY, Mr. HORN, Mr. HALL of Texas, Ms. DELAURO, Mr. MCINTOSH, Mr. SCHUMER, Mr. SAM JOHNSON, and Mr. HOLDEN.
 H.R. 1989: Mr. MICA.
 H.R. 2003: Mr. MEEHAN, Mr. DOOLEY of California, Mr. DOYLE, Mrs. MORELLA, Mrs. ROUKEMA, and Mr. HALL of Texas.

H.J. Res. 71: Mr. GEKAS, Mr. WEXLER, Mr. SALMON, Mr. HAYWORTH, and Mr. SHADEGG.
 H.J. Res. 76: Mrs. MINK of Hawaii.
 H. Con. Res. 37: Mr. TOWNS and Mr. BURTON of Indiana.
 H. Con. Res. 71: Mr. DELLUMS, Mr. ENGEL, Mr. CLAY, and Mr. FORD.
 H. Con. Res. 80: Mr. JACKSON, Mr. KLINK, and Mr. PALLONE.
 H. Con. Res. 103: Ms. BROWN of Florida, Mr. BROWN of California, Ms. DELAURO, Mr. GONZALEZ, Mrs. MCCARTHY of New York, Mr. MCDERMOTT, Mr. MENEDEZ, and Ms. SLAUGHTER.
 H. Res. 38: Mrs. MEEK of Florida, Mr. SNYDER, Mr. DOOLEY of California, and Mr. NADLER.
 H. Res. 119: Ms. VELAZQUEZ.

DELETIONS OF SPONSORS FROM PUBLIC BILLS AND RESOLUTIONS

Under clause 4 of rule XXII, sponsors were deleted from public bills and resolutions as follows:

H.R. 1515: Mr. JACKSON.

AMENDMENTS

Under clause 6 of rule XXIII, proposed amendments were submitted as follows:

H.R. 2014

OFFERED BY: MR. RANGEL

(Amendment in the Nature of a Substitute)

AMENDMENT NO. 1:

Strike all after enacting clause, and insert the following:

SECTION 1. SHORT TITLE; AMENDMENT OF 1986 CODE.

(a) SHORT TITLE.—This Act may be cited as the "Revenue Reconciliation Act of 1997".

(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.—

Sec. 1. Short title; amendment of 1986 Code.
 Sec. 2. Modifications of certain requirements.

TITLE I—TAX INCENTIVES FOR HIGHER EDUCATION

Sec. 101. Hope scholarship credits.
 Sec. 102. Employer-provided educational assistance programs.

TITLE II—PUBLIC-PRIVATE EDUCATION PARTNERSHIPS

Sec. 201. Purpose.
 Sec. 202. Incentives for education zones.

TITLE III—FAMILY TAX RELIEF

Sec. 301. Credit for families with young children.

TITLE IV—CAPITAL GAINS RELIEF

Subtitle A—Exemption From Tax for Gain on Sale of Principal Residence
 Sec. 401. Exemption from tax for gain on sale of principal residence.
 Sec. 402. Capital loss deduction allowed with respect to sale or exchange of principal residence.

Subtitle B—Lifetime Capital Gains Rate Reduction for Nontradable Property

Sec. 411. Lifetime capital gains rate reduction for nontradable property.

TITLE V—ESTATE TAX RELIEF

Sec. 501. Family-owned business exclusion.

TITLE VI—EXTENSION OF EXPIRING PROVISIONS

Sec. 601. Research credit.

Sec. 602. Orphan drug credit made permanent.

Sec. 603. Contributions of appreciated stock.

Sec. 604. Extension and modification of work opportunity credit.

TITLE VII—EMPOWERMENT ZONES, ETC.

Subtitle A—Empowerment Zones

Sec. 701. Additional empowerment zones with current law benefits.

Sec. 702. Designation of additional empowerment zones and enterprise communities.

Sec. 703. Volume cap not to apply to enterprise zone facility bonds with respect to new empowerment zones.

Sec. 704. Modifications to enterprise zone facility bond rules for all empowerment zones and enterprise communities.

Sec. 705. Modifications to enterprise zone business definition for all empowerment zones and enterprise communities.

Subtitle B—Brownfields

Sec. 711. Expensing of environmental remediation costs.

Sec. 712. Use of redevelopment bonds for environmental remediation.

Subtitle C—Welfare to Work Credit

Sec. 721. Welfare to work credit.

Subtitle D—Community Development Financial Institutions

Sec. 731. Credit for qualified equity investments in community development financial institutions.

TITLE VIII—OTHER TAX RELIEF

Sec. 801. Suspension of statute of limitations on filing refund claims during periods of disability.

Sec. 802. Modifications of Puerto Rico economic activity credit.

Sec. 803. Treatment of software as FSC export property.

TITLE IX—INCENTIVES FOR THE DISTRICT OF COLUMBIA

Sec. 901. Tax incentives for revitalization of the District of Columbia.

TITLE X—REVENUES

Subtitle A—Financial Products

Sec. 1001. Constructive sales treatment for appreciated financial positions.

Sec. 1002. Limitation on exception for investment companies under section 351.

Sec. 1003. Modification of rules for allocating interest expense to tax-exempt interest.

Sec. 1004. Gains and losses from certain terminations with respect to property.

Sec. 1005. Determination of original issue discount where pooled debt obligations subject to acceleration.

Sec. 1006. Denial of interest deductions on certain debt instruments.

Subtitle B—Corporate Organizations and Reorganizations

Sec. 1011. Tax treatment of certain extraordinary dividends.

Sec. 1012. Application of section 355 to distributions followed by acquisitions and to intragroup transactions.

Sec. 1013. Tax treatment of redemptions involving related corporations.

Sec. 1014. Modification of holding period applicable to dividends received deduction.

Subtitle C—Other Corporate Provisions

Sec. 1021. Registration and other provisions relating to confidential corporate tax shelters.