

Academic All-Americans, including 4 members from the 2010 season—defender Kofi Sarkodie, defender Chad Barson, goalkeeper David Meves, and midfielder Anthony Ampaipitakwong;

Whereas the 2010 University of Akron men's soccer team was comprised of—

(1) 3 seniors—midfielder Anthony Ampaipitakwong, defender Chris Korb, and defender Enrique Paez;

(2) 5 juniors—midfielder Michael Balogun, midfielder and defender Matt Dagilis, forward and midfielder Darlington Nagbe, midfielder Michael Nanchoff, and defender Kofi Sarkodie;

(3) 7 sophomores—defender Chad Barson, midfielder Scott Caldwell, goalkeeper David Meves, goalkeeper Anthony Ponikvar, forward Thomas Schmitt, midfielder Ben Speas, and defender Zarek Valentin; and

(4) 9 freshmen—midfielder Reinaldo Brenes, forward Richard Diaz, Jr., forward Gabriel Genovesi, midfielder Perry Kitchen, forward Darren Mattocks, goalkeeper Andrian McAdams, midfielder Martin Ontiveros, midfielder Eric Stevenson, and forward McKauly Tulloch;

Whereas 11 members of the 2010 University of Akron men's soccer team hail from the State of Ohio; and

Whereas the University of Akron men's soccer team should be praised for its historic season of both athletic and academic accomplishments: Now, therefore, be it

*Resolved*, That the Senate—

(1) congratulates the University of Akron men's soccer team on winning the National Collegiate Athletic Association Division I Men's Soccer Championship;

(2) recognizes the athletic program of the University of Akron for encouraging student-athletes to achieve in both sports and academics; and

(3) requests the Secretary of the Senate to transmit an enrolled copy of this resolution for appropriate display to—

(A) the University of Akron;

(B) Dr. Luis M. Proenza, the President of the University of Akron; and

(C) Caleb Porter, the head coach of the University of Akron men's soccer team.

**AMENDMENTS SUBMITTED AND PROPOSED**

SA 4804. Mr. DEMINT submitted an amendment intended to be proposed to amendment SA 4753 proposed by Mr. REID (for himself and Mr. MCCONNELL) to the bill H.R. 4853, to amend the Internal Revenue Code of 1986 to extend the funding and expenditure authority of the Airport and Airway Trust Fund, to amend title 49, United States Code, to extend authorizations for the airport improvement program, and for other purposes; which was ordered to lie on the table.

SA 4805. Mr. INOUE submitted an amendment intended to be proposed to the House amendment to the Senate amendment to H.R. 3082, making appropriations for military construction, the Department of Veterans Affairs, and related agencies for the fiscal year ending September 30, 2010, and for other purposes; which was ordered to lie on the table.

SA 4806. Mr. ENSIGN submitted an amendment intended to be proposed to amendment SA 4753 proposed by Mr. REID (for himself and Mr. MCCONNELL) to the bill H.R. 4853, supra; which was ordered to lie on the table.

SA 4807. Mr. MCCAIN submitted an amendment intended to be proposed by him to the bill H.R. 3082, making appropriations for military construction, the Department of Veterans Affairs, and related agencies for the fiscal year ending September 30, 2010, and for other purposes; which was ordered to lie on the table.

SA 4808. Mr. CORKER (for himself, Mrs. MCCASKILL, Mr. ALEXANDER, Mr. BURR, Mr. CHAMBLISS, Mr. CORNYN, Mr. ISAKSON, Mr. LEMIEUX, and Mr. MCCAIN) submitted an amendment intended to be proposed to amendment SA 4753 proposed by Mr. REID (for himself and Mr. MCCONNELL) to the bill H.R. 4853, to amend the Internal Revenue Code of 1986 to extend the funding and expenditure authority of the Airport and Airway Trust Fund, to amend title 49, United States Code, to extend authorizations for the airport improvement program, and for other purposes; which was ordered to lie on the table.

SA 4809. Mr. SANDERS submitted an amendment intended to be proposed to amendment SA 4753 proposed by Mr. REID (for himself and Mr. MCCONNELL) to the bill H.R. 4853, supra; which was ordered to lie on the table.

**TEXT OF AMENDMENTS**

**SA 4804.** Mr. DEMINT submitted an amendment intended to be proposed to amendment SA 4753 proposed by Mr. REID (for himself and Mr. MCCONNELL) to the bill H.R. 4853, to amend the Internal Revenue Code of 1986 to extend the funding and expenditure authority of the Airport and Airway Trust Fund, to amend title 49, United States Code, to extend authorizations for the airport improvement program, and for other purposes; which was ordered to lie on the table; as follows:

Strike all after the first word and insert the following:

**I. SHORT TITLE.**

This Act may be cited as the “Tax Relief Certainty Act”.

**TITLE I—PERMANENT TAX RELIEF**

**SEC. 101. REPEAL OF EGTRRA SUNSET.**

(a) IN GENERAL.—Section 901 of the Economic Growth and Tax Relief Reconciliation Act of 2001 is repealed.

(b) SUNSET MAINTAINED FOR EXPANSION OF ADOPTION BENEFITS UNDER THE PATIENT PROTECTION AND AFFORDABLE CARE ACT.—Subsection (c) of section 10909 of the Patient Protection and Affordable Care Act is amended to read as follows:

“(c) SUNSET PROVISION.—All provisions of, and amendments made by, this section shall not apply to taxable years beginning after December 31, 2011, and the Internal Revenue Code of 1986 shall be applied and administered to such years as if such provisions and amendments had never been enacted.”.

**SEC. 102. REPEAL OF JGTRRA SUNSET.**

Section 303 of the Jobs and Growth Tax Relief Reconciliation Act of 2003 is repealed.

**SEC. 103. TECHNICAL AND CONFORMING AMENDMENTS.**

The Secretary of the Treasury or the Secretary's delegate shall not later than 90 days after the date of the enactment of this Act, submit to the Committee on Ways and Means of the House of Representatives and the Committee on Finance of the Senate a draft of any technical and conforming changes in the Internal Revenue Code of 1986 which are necessary to reflect throughout such Code the purposes of the provisions of, and amendments made by, this Act.

**TITLE II—PERMANENT INDIVIDUAL AMT RELIEF**

**SEC. 201. PERMANENT INDIVIDUAL AMT RELIEF.**  
(a) MODIFICATION OF ALTERNATIVE MINIMUM TAX EXEMPTION AMOUNT.—

(1) IN GENERAL.—Paragraph (1) of section 55(d) of the Internal Revenue Code of 1986 (re-

lating to exemption amount) is amended to read as follows:

“(1) EXEMPTION AMOUNT FOR TAXPAYERS OTHER THAN CORPORATIONS.—In the case of a taxpayer other than a corporation, the term ‘exemption amount’ means—

“(A) the dollar amount for taxable years beginning in the calendar year as specified in the table contained in paragraph (4)(A) in the case of—

“(i) a joint return, or

“(ii) a surviving spouse,

“(B) the dollar amount for taxable years beginning in the calendar year as specified in the table contained in paragraph (4)(B) in the case of an individual who—

“(i) is not a married individual, and

“(ii) is not a surviving spouse,

“(C) 50 percent of the dollar amount applicable under paragraph (1)(A) in the case of a married individual who files a separate return, and

“(D) \$22,500 in the case of an estate or trust.

For purposes of this paragraph, the term ‘surviving spouse’ has the meaning given to such term by section 2(a), and marital status shall be determined under section 7703.”.

(2) SPECIFIED EXEMPTION AMOUNTS.—Section 55(d) of such Code is amended by adding at the end the following new paragraph:

“(4) SPECIFIED EXEMPTION AMOUNTS.—

“(A) TAXPAYERS DESCRIBED IN PARAGRAPH (1)(A).—For purposes of paragraph (1)(A)—

“For taxable years beginning in—	The exemption amount is:
2010 .....	\$72,450
2011 .....	\$74,450
2012 .....	\$78,250
2013 .....	\$81,450
2014 .....	\$85,050
2015 .....	\$88,650
2016 .....	\$92,650
2017 .....	\$96,550
2018 .....	\$100,950
2019 .....	\$105,150
2020 .....	\$109,950.

“(B) TAXPAYERS DESCRIBED IN PARAGRAPH (1)(B).—For purposes of paragraph (1)(B)—

“For taxable years beginning in—	The exemption amount is:
2010 .....	\$47,450
2011 .....	\$48,450
2012 .....	\$50,350
2013 .....	\$51,950
2014 .....	\$53,750
2015 .....	\$55,550
2016 .....	\$57,550
2017 .....	\$59,500
2018 .....	\$61,700
2019 .....	\$63,800
2020 .....	\$66,200.”.

(b) ALTERNATIVE MINIMUM TAX RELIEF FOR NONREFUNDABLE CREDITS.—

(1) IN GENERAL.—Subsection (a) of section 26 of the Internal Revenue Code of 1986 is amended to read as follows:

“(a) LIMITATION BASED ON AMOUNT OF TAX.—The aggregate amount of credits allowed by this subpart for the taxable year shall not exceed the sum of—

“(1) the taxpayer's regular tax liability for the taxable year reduced by the foreign tax credit allowable under section 27(a), and

“(2) the tax imposed by section 55(a) for the taxable year.”.

(2) CONFORMING AMENDMENTS.—

(A) ADOPTION CREDIT.—