

(d) AMENDMENT RELATED TO SECTION 1285 OF 1997 ACT.—Section 7430(b) of the 1986 Code is amended by redesignating paragraph (5) as paragraph (4).

SEC. 612. AMENDMENTS RELATED TO TITLE XIII OF 1997 ACT.

(a) Section 646 of the 1986 Code is redesignated as section 645.

(b) The item relating to section 646 in the table of sections for subpart A of part I of subchapter J of chapter 1 of the 1986 Code is amended by striking "Sec. 646" and inserting "Sec. 645".

(c) Paragraph (1) of section 2652(b) of the 1986 Code is amended by striking "section 646" and inserting "section 645".

(d) Paragraph (3) of section 1(g) of the 1986 Code is amended by striking subparagraph (C) and by redesignating subparagraph (D) as subparagraph (C).

(e) Section 641 of the 1986 Code is amended by striking subsection (c) and by redesignating subsection (d) as subsection (c).

(f) Paragraph (4) of section 1361(e) of the 1986 Code is amended by striking "section 641(d)" and inserting "section 641(c)".

(g) Subparagraph (A) of section 6103(e)(1) of the 1986 Code is amended by striking clause (ii) and by redesignating clauses (iii) and (iv) as clauses (ii) and (iii), respectively.

SEC. 613. AMENDMENTS RELATED TO TITLE XIV OF 1997 ACT.

(a) AMENDMENT RELATED TO SECTION 1434 OF 1997 ACT.—Paragraph (2) of section 4052(f) of the 1986 Code is amended by striking "this section" and inserting "such section".

(b) AMENDMENT RELATED TO SECTION 1436 OF 1997 ACT.—Paragraph (2) of section 4091(a) of the 1986 Code is amended by inserting "or on which tax has been credited or refunded" after "such paragraph".

SEC. 614. AMENDMENTS RELATED TO TITLE XV OF 1997 ACT.

(a) AMENDMENT RELATED TO SECTION 1501 OF 1997 ACT.—The paragraph (8) of section 408(p) of the 1986 Code added by section 1501(b) of the 1997 Act is redesignated as paragraph (9).

(b) AMENDMENT RELATED TO SECTION 1505 OF 1997 ACT.—Section 1505(d)(2) of the 1997 Act is amended by striking "(b)(12)" and inserting "(b)(12)(A)(i)".

(c) AMENDMENT RELATED TO SECTION 1531 OF 1997 ACT.—Subsection (f) of section 9811 of the 1986 Code (as added by section 1531 of the 1997 Act) is redesignated as subsection (e).

SEC. 615. AMENDMENTS RELATED TO TITLE XVI OF 1997 ACT.

(a) AMENDMENTS RELATED TO SECTION 1601(d) OF 1997 ACT.—

(1) AMENDMENTS RELATED TO SECTION 1601(d)(1)—

(A) Section 408(p)(2)(D)(i) of the 1986 Code is amended by striking "or (B)" in the last sentence.

(B) Section 408(p) of the 1986 Code is amended by adding at the end the following: "(10) SPECIAL RULES FOR ACQUISITIONS, DISPOSITIONS, AND SIMILAR TRANSACTIONS.—"

"(A) IN GENERAL.—An employer which fails to meet any applicable requirement by reason of an acquisition, disposition, or similar transaction shall not be treated as failing to meet such requirement during the transition period if—

"(i) the employer satisfies requirements similar to the requirements of section 410(b)(6)(C)(i)(II), and

"(ii) the qualified salary reduction arrangement maintained by the employer would satisfy the requirements of this subsection after the transaction if the employer which maintained the arrangement before the transaction had remained a separate employer.

"(B) APPLICABLE REQUIREMENT.—For purposes of this paragraph, the term 'applicable requirement' means—

"(i) the requirement under paragraph (2)(A)(i) that an employer be an eligible employer,

"(ii) the requirement under paragraph (2)(D) that an arrangement be the only plan of an employer, and

"(iii) the participation requirements under paragraph (4).

"(C) TRANSITION PERIOD.—For purposes of this paragraph, the term 'transition period' means the period beginning on the date of any transaction described in subparagraph (A) and ending on the last day of the second calendar year following the calendar year in which such transaction occurs."

(C) Section 408(p)(2) of the 1986 Code is amended—

(i) by striking "the preceding sentence shall apply only in accordance with rules similar to the rules of section 410(b)(6)(C)(i)" in the last sentence of subparagraph (C)(i)(II) and inserting "the preceding sentence shall not apply", and

(ii) by striking clause (iii) of subparagraph (D).

(2) AMENDMENT TO SECTION 1601(d)(4).—Section 1601(d)(4)(A) of the 1997 Act is amended—

(A) by striking "Section 403(b)(11)" and inserting "Paragraphs (7)(A)(ii) and (1) of section 403(b)", and

(B) by striking "403(b)(1)" in clause (ii) and inserting "403(b)(10)".

(b) AMENDMENT RELATED TO SECTION 1601(f)(4) OF 1997 ACT.—Subsection (d) of section 6427 of the 1986 Code is amended—

(1) by striking "HELICOPTERS" in the heading and inserting "OTHER AIRCRAFT USES", and

(2) by inserting "or a fixed-wing aircraft" after "helicopter".

SEC. 616. AMENDMENT RELATED TO OMNIBUS BUDGET RECONCILIATION ACT OF 1993.

(a) IN GENERAL.—Section 196(c) of the 1986 Code is amended by striking "and" at the end of paragraph (6), by striking the period at the end of paragraph (7), and insert ", and", and by adding at the end the following new paragraph:

"(8) the employer social security credit determined under section 45B(a)."

(b) EFFECTIVE DATE.—The amendment made by this section shall take effect as if included in the amendments made by section 13443 of the Revenue Reconciliation Act of 1993.

SEC. 617. AMENDMENT RELATED TO TAX REFORM ACT OF 1984.

(a) IN GENERAL.—Paragraph (3) of section 136(c) of the Tax Reform Act of 1984 is amended by adding at the end the following flush sentence:

"The treatment under the preceding sentence shall apply to each period after June 30, 1983, during which such members are stapled entities, whether or not such members are stapled entities for all periods after June 30, 1983."

(b) EFFECTIVE DATE.—The amendment made by subsection (a) shall take effect as if included in the Tax Reform Act of 1984 as of the date of the enactment of such Act.

SEC. 618. AMENDMENT RELATED TO TAX REFORM ACT OF 1986.

(a) IN GENERAL.—Section 6401(b)(1) of the 1986 Code is amended by striking "and D" and inserting "D, and G".

(b) EFFECTIVE DATE.—The amendment made by subsection (a) shall take effect as if included in the amendments made by section 701(b) of the Tax Reform Act of 1986.

SEC. 619. MISCELLANEOUS CLERICAL AND DEADWOOD CHANGES.

(a)(1) Section 6421 of the 1986 Code is amended by redesignating subsections (j) and (k) as subsections (i) and (j), respectively.

(2) Subsection (b) of section 34 of the 1986 Code is amended by striking "section 6421(j)" and inserting "section 6421(i)".

(3) Subsections (a) and (b) of section 6421 of the 1986 Code are each amended by striking

"subsection (j)" and inserting "subsection (i)".

(b) Sections 4092(b) and 6427(q)(2) of the 1986 Code are each amended by striking "section 4041(c)(4)" and inserting "section 4041(c)(2)".

(c) Sections 4221(c) and 4222(d) of the 1986 Code are each amended by striking "4053(a)(6)" and inserting "4053(6)".

(d) Paragraph (5) of section 6416(b) of the 1986 Code is amended by striking "section 4216(e)(1)" each place it appears and inserting "section 4216(d)(1)".

(e) Paragraph (3) of section 6427(f) of the 1986 Code is amended by striking ". (e)."

(f)(1) Section 6427 of the 1986 Code, as amended by paragraph (2), is amended by redesignating subsections (n), (p), (q), and (r) as subsections (m), (n), (o), and (p), respectively.

(2) Paragraphs (1) and (2)(A) of section 6427(i) of the 1986 Code are each amended by striking "(q)" and inserting "(o)".

(g) Subsection (e) of section 9502 of the 1986 Code is amended to read as follows:

"(e) CERTAIN TAXES ON ALCOHOL MIXTURES TO REMAIN IN GENERAL FUND.—For purposes of this section, the amounts which would (but for this subsection) be required to be appropriated under subparagraphs (A), (C), and (D) of subsection (b)(1) shall be reduced by—

"(1) 0.6 cent per gallon in the case of taxes imposed on any mixture at least 10 percent of which is alcohol (as defined in section 4081(c)(3)) if any portion of such alcohol is ethanol, and

"(2) 0.67 cent per gallon in the case of fuel used in producing a mixture described in paragraph (1)."

(h)(1) Clause (i) of section 9503(c)(2)(A) of the 1986 Code is amended by adding "and" at the end of subclause (II), by striking subclause (III), and by redesignating subclause (IV) as subclause (III).

(2) Clause (ii) of such section is amended by striking "gasoline, special fuels, and lubricating oil" each place it appears and inserting "fuel".

(i) The amendments made by this section shall take effect on the date of the enactment of this Act.

SEC. 620. EFFECTIVE DATE.

Except as otherwise provided in this title, the amendments made by this title shall take effect as if included in the provisions of the Taxpayer Relief Act of 1997 to which they relate.

After debate,

¶126.11 CALL OF THE HOUSE

On motion of Mr. PORTMAN, by unanimous consent, a call of the House was ordered.

The call was taken by electronic device, and the following-named Members responded—

¶126.12 [Roll No. 576]

ANSWERED "PRESENT"—407

Abercrombie	Becerra	Brady
Ackerman	Bereuter	Brown (CA)
Aderholt	Berman	Brown (FL)
Allen	Berry	Brown (OH)
Andrews	Bilbray	Bryant
Archer	Billirakis	Bunning
Armey	Bishop	Burr
Bachus	Blagojevich	Burton
Baessler	Bliley	Buyer
Baker	Blumenauer	Callahan
Baldacci	Blunt	Calvert
Ballenger	Boehler	Camp
Barcia	Boehner	Campbell
Barr	Bonilla	Canady
Barrett (NE)	Bonior	Cannon
Barrett (WI)	Bono	Cardin
Bartlett	Borski	Carson
Barton	Boswell	Castle
Bass	Boucher	Chabot
Bateman	Boyd	Chambliss

Chenoweth Hefner Mollohan
 Christensen Herger Moran (KS)
 Clay Hill Moran (VA)
 Clayton Hilleary Morella
 Clement Hilliard Murtha
 Clyburn Hinchey Myrick
 Coble Hinojosa Nadler
 Coburn Hobson Neal
 Collins Hoekstra Nethercutt
 Combest Holden Neumann
 Condit Hooley Ney
 Conyers Horn Northrup
 Cook Hostettler Norwood
 Costello Houghton Nussle
 Cox Hulshof Oberstar
 Coyne Hunter Obey
 Cramer Hutchinson Olver
 Crane Hyde Ortiz
 Crapo Inglis Oxley
 Cummings Istook Packard
 Cunningham Jackson (IL) Pallone
 Danner Jackson-Lee Pappas
 Davis (FL) (TX) Parker
 Davis (IL) Jefferson Pascrell
 Davis (VA) Jenkins Pastor
 Deal John Paul
 DeFazio Johnson (CT) Paxon
 DeGette Johnson (WI) Payne
 Delahunt Johnson, E. B. Pease
 DeLauro Johnson, Sam Pelosi
 DeLay Jones Peterson (MN)
 Dellums Kanjorski Peterson (PA)
 Deutsch Kaptur Pickering
 Dickey Kasich Pickett
 Dicks Kelly Pitts
 Dingell Kennedy (MA) Pombo
 Dixon Kennedy (RI) Pomeroy
 Doggett Kennelly Porter
 Dooley Kildee Portman
 Doolittle Kilpatrick Poshard
 Doyle Kim Price (NC)
 Dreier Kind (WI) Pryce (OH)
 Duncan King (NY) Quinn
 Dunn Kleczka Radanovich
 Edwards Klink Rahall
 Ehlers Klug Ramstad
 Ehrlich Knollenberg Rangel
 Emerson Kolbe Redmond
 Engel Kucinich Regula
 English LaFalce Reyes
 Ensign LaHood Rivers
 Eshoo Lampson Rodriguez
 Etheridge Lantos Roemer
 Evans Largent Rogan
 Everett Latham Rogers
 Ewing Lazio Rohrabacher
 Farr Leach Ros-Lehtinen
 Fattah Levin Rothman
 Fazio Lewis (CA) Roybal-Allard
 Filner Lewis (GA) Royce
 Flake Lewis (KY) Rush
 Foglietta Linder Ryan
 Foley Lipinski Sabo
 Forbes Livingston Salmon
 Ford LoBiondo Sanchez
 Fossella Lofgren Sanders
 Fowler Lowey Sandlin
 Fox Lucas Sanford
 Franks (NJ) Luther Sawyer
 Frelinghuysen Maloney (NY) Saxton
 Frost Manton Scarborough
 Gallegly Manullo Schaefer, Dan
 Ganske Martinez Schaffer, Bob
 Gejdenson Mascara Schumer
 Gephardt Matsui Scott
 Gibbons McCarthy (MO) Sensenbrenner
 Gilchrist McCarthy (NY) Serrano
 Gillmor McCollum Sessions
 Gilman McCrery Shadegg
 Goode McDermott Shaw
 Goodlatte McGovern Shays
 Goodling McHale Shermans
 Gordon McHugh Shimkus
 Goss McClinnis Sisisky
 Graham McIntyre Skaggs
 Granger McKeon Skeen
 Green McKinney Skelton
 Greenwood McNulty Slaughter
 Gutierrez Meehan Smith (NJ)
 Gutknecht Meek Smith (OR)
 Hall (OH) Menendez Smith (TX)
 Hall (TX) Metcalf Smith, Adam
 Hamilton Mica Smith, Linda
 Hansen Millender-Donald
 Harman McDonald Snyder
 Hastert Miller (CA) Solomon
 Hastings (FL) Miller (FL) Souder
 Hastings (WA) Minge Spence
 Hayworth Mink Spratt
 Hefley Moakley

Stabenow Stark Thornberry
 Stark Thune
 Stearns Thurman
 Stenholm Tiahrt
 Stokes Torres
 Strickland Towns
 Stump Traficant
 Stupak Turner
 Sununu Upton
 Talent Velazquez
 Tanner Vento
 Tauscher Visclosky
 Tauzin Walsh
 Taylor (MS) Wamp
 Taylor (NC) Waters
 Thomas Watkins
 Thompson Watt (NC)

Watts (OK) Goode
 Waxman Goodlatte
 Weldon (FL) Goodling
 Weldon (PA) Gordon
 Weller Goss
 Wexler Graham
 Weygand Granger
 White Green
 Whitfield Greenwood
 Wicker Gutierrez
 Wise Gutknecht
 Wolf Hall (OH)
 Woolsey Hall (TX)
 Wynn Hamilton
 Young (FL) Hansen
 Harman
 Hastert
 Hastings (FL)
 Hastings (WA)
 Hayworth
 Hefley
 Hefner
 Herger
 Hill
 Hilleary
 Hilliard
 Hinchey
 Hinojosa
 Hobson
 Hoekstra
 Holden
 Hooley
 Horn
 Hostettler
 Houghton
 Hulshof
 Hunter
 Hutchinson
 Hyde
 Inglis
 Istook
 Jackson (IL)
 Jackson-Lee
 (TX)
 Jefferson
 Jenkins
 John
 Johnson (CT)
 Johnson (WI)
 Johnson, E. B.
 Johnson, Sam
 Jones
 Kanjorski
 Kaptur
 Kasich
 Kelly
 Kennedy (MA)
 Kennedy (RI)
 Kennelly
 Kildee
 Kilpatrick
 Kim
 Kind (WI)
 King (NY)
 Kleczka
 Klink
 Klug
 Knollenberg
 Kolbe
 Kucinich
 LaFalce
 LaHood
 Lampson
 Lantos
 Largent
 Latham
 Lazio
 Leach
 Levin
 Lewis (CA)
 Lewis (GA)
 Lewis (KY)
 Linder
 Lipinski
 Livingston
 LoBiondo
 Lofgren
 Lowey
 Lucas
 Luther
 Maloney (NY)
 Manton
 Manullo
 Martinez
 Mascara
 Matsui
 McCarthy (MO)
 McCarthy (NY)
 McCollum
 McCrery
 McDermott
 McGovern
 McHale
 McHugh
 McClinnis
 McIntyre
 McKeon
 McKinney
 McNulty
 Meehan
 Meek
 Menendez
 Metcalf
 Mica
 Millender-
 McDonald
 Miller (CA)
 Miller (FL)
 Minge
 Mink
 Moakley

Thereupon, the SPEAKER pro tempore, Mr. PEASE, announced that 407 Members had been recorded, a quorum.

Further proceedings under the call were dispensed with.

After further debate,

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

The question being put, viva voce, Will the House pass said bill?

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

Mr. PORTMAN demanded that the vote be taken by the yeas and nays, which demand was supported by one-fifth of the Members present, so the yeas and nays were ordered.

The vote was taken by electronic device.

It was decided in the { Yeas 426
 affirmative } Nays 4

126.13 [Roll No. 577]
 YEAS—426

Abercrombie Buyer Dingell
 Ackerman Callahan Dixon
 Aderholt Calvert Doggett
 Allen Camp Dooley
 Andrews Campbell Doolittle
 Archer Canady Doyle
 Armev Cannon Dreier
 Bachus Cardin Duncan
 Baesler Carson Dunn
 Baker Castle Edwards
 Baldaacci Chabot Ehlers
 Ballenger Chambliss Ehrlich
 Barcia Chenoweth Emerson
 Barr Christensen Engel
 Barrett (NE) Clay English
 Barrett (WI) Clayton Ensign
 Bartlett Clement Eshoo
 Barton Clyburn Etheridge
 Bass Coble Evans
 Bateman Coburn Everett
 Becerra Collins Ewing
 Bentsen Combust Farr
 Bereuter Condit Fattah
 Berman Conyers Fawell
 Berry Cook Fazio
 Bilbray Cooksey Filner
 Bilirakis Costello Flake
 Bishop Cox Foglietta
 Blagojevich Coyne Foley
 Bliley Cramer Forbes
 Blumenauer Crane Ford
 Blunt Crapo Fossella
 Boehlert Cummings Fowler
 Boehner Cunningham Fox
 Bonilla Danner Frank (MA)
 Bonior Davis (FL) Franks (NJ)
 Bono Davis (IL) Frelinghuysen
 Borski Davis (VA) Frost
 Boswell Deal Furse
 Boucher DeFazio Gallegly
 Boyd DeGette Ganske
 Brady Delahunt Gejdenson
 Brown (CA) DeLauro Gekas
 Brown (FL) DeLay Gephardt
 Brown (OH) Dellums Gibbons
 Bryant Deutsch Gilchrist
 Bunning Diaz-Balart Gillmor
 Burr Dickey Gilman
 Burton Dicks Gingrich

Manton
 Manzullo
 Markey
 Martinez
 Mascara
 McCarthy (MO)
 McCarthy (NY)
 McCollum
 McCrery
 McDade
 McGovern
 McHale
 McHugh
 McClinnis
 McIntosh
 McIntyre
 McKeon
 McKinney
 McNulty
 Meehan
 Meek
 Menendez
 Metcalf
 Mica
 Millender-
 McDonald
 Miller (CA)
 Miller (FL)
 Minge
 Mink
 Moakley
 Mollohan
 Moran (KS)
 Moran (VA)
 Morella
 Murtha
 Myrick
 Nadler
 Neale
 Neumann
 Ney
 Northrup
 Norwood
 Nussle
 Oberstar
 Obey
 Olver
 Ortiz
 Oxley
 Packard
 Pallone
 Pappas
 Parker
 Pascrell
 Pastor
 Paul
 Paxon
 Payne
 Pease
 Pelosi
 Peterson (MN)
 Peterson (PA)
 Pickering
 Pickett
 Pitts
 Pombo
 Pomeroy
 Porter
 Portman
 Poshard
 Price (NC)
 Pryce (OH)
 Quinn
 Radanovich
 Rahall
 Ramstad
 Rangel
 Redmond
 Reyes
 Reyes
 Rivers
 Rodriguez
 Roemer
 Rogan
 Rogers
 Rohrabacher
 Ros-Lehtinen
 Rothman
 Roybal-Allard
 Royce
 Rush
 Ryan
 Sabo
 Salmon
 Sanchez
 Sanders
 Sandlin
 Sanford
 Sawyer
 Saxton
 Scarborough
 Schaefer, Dan
 Schaffer, Bob
 Schumer
 Scott
 Sensenbrenner
 Serrano
 Sessions
 Shadegg
 Shaw
 Shays
 Sherman
 Shimkus
 Sisisky
 Skaggs
 Skeen
 Skelton
 Slaughter
 Smith (NJ)
 Smith (OR)
 Smith (TX)
 Smith, Adam
 Smith, Linda
 Snowbarger
 Snyder
 Solomon
 Souder
 Spence
 Spratt

Goode
 Goodlatte
 Goodling
 Gordon
 Goss
 Graham
 Granger
 Green
 Greenwood
 Gutierrez
 Gutknecht
 Hall (OH)
 Hall (TX)
 Hamilton
 Hansen
 Harman
 Hastert
 Hastings (FL)
 Hastings (WA)
 Hayworth
 Hefley
 Hefner
 Herger
 Hill
 Hilleary
 Hilliard
 Hinchey
 Hinojosa
 Hobson
 Hoekstra
 Holden
 Hooley
 Horn
 Hostettler
 Houghton
 Hulshof
 Hunter
 Hutchinson
 Hyde
 Inglis
 Istook
 Jackson (IL)
 Jackson-Lee
 (TX)
 Jefferson
 Jenkins
 John
 Johnson (CT)
 Johnson (WI)
 Johnson, E. B.
 Johnson, Sam
 Jones
 Kanjorski
 Kaptur
 Kasich
 Kelly
 Kennedy (MA)
 Kennedy (RI)
 Kennelly
 Kildee
 Kilpatrick
 Kim
 Kind (WI)
 King (NY)
 Kingston
 Kleczka
 Klink
 Klug
 Knollenberg
 Kolbe
 Kucinich
 LaFalce
 LaHood
 Lampson
 Lantos
 Largent
 Latham
 LaTourette
 Lazio
 Leach
 Levin
 Lewis (CA)
 Lewis (GA)
 Lewis (KY)
 Linder
 Lipinski
 Livingston
 LoBiondo
 Lofgren
 Lowey
 Lucas
 Luther
 Maloney (CT)
 Maloney (NY)
 Manton
 Manzullo
 Markey
 Martinez
 Mascara
 McCarthy (MO)
 McCarthy (NY)
 McCollum
 McCrery
 McDermott
 McGovern
 McHale
 McHugh
 McClinnis
 McIntyre
 McKeon
 McKinney
 McNulty
 Meehan
 Meek
 Menendez
 Metcalf
 Mica
 Millender-
 McDonald
 Miller (CA)
 Miller (FL)
 Minge
 Mink
 Moakley
 Morella
 Murtha
 Myrick
 Nadler
 Neale
 Neumann
 Ney
 Northrup
 Norwood
 Nussle
 Oberstar
 Obey
 Olver
 Ortiz
 Oxley
 Packard
 Pallone
 Pappas
 Parker
 Pascrell
 Pastor
 Paul
 Paxon
 Payne
 Pease
 Pelosi
 Peterson (MN)
 Peterson (PA)
 Petri
 Pickering
 Pickett
 Pitts
 Pombo
 Pomeroy
 Porter
 Portman
 Poshard
 Price (NC)
 Pryce (OH)
 Quinn
 Radanovich
 Rahall
 Ramstad
 Rangel
 Redmond
 Regula
 Reyes
 Riggs
 Rivers
 Rodriguez
 Roemer
 Rogan
 Rogers
 Rohrabacher
 Ros-Lehtinen
 Rothman
 Roukema
 Roybal-Allard
 Royce
 Rush
 Ryan
 Sabo
 Salmon
 Sanchez
 Sanders
 Sandlin
 Sanford
 Sawyer
 Saxton
 Scarborough
 Schaefer, Dan
 Schaffer, Bob
 Schumer
 Scott
 Sensenbrenner
 Serrano
 Sessions
 Shadegg
 Shaw
 Shays
 Sherman
 Shimkus
 Sisisky
 Skaggs
 Skeen
 Skelton
 Slaughter
 Smith (NJ)
 Smith (OR)
 Smith (TX)
 Smith, Adam
 Smith, Linda
 Snowbarger
 Snyder
 Solomon
 Souder
 Spence
 Spratt

NAYS—4
 McDermott
 Stark