

H.R. 4552: Mr. FROST, Ms. DELAURO, Mr. MARTINEZ, Mr. WEYGAND, Mr. WAXMAN, Mr. STARK and Mr. KENNEDY of Rhode Island.

H.R. 4573: Mrs. JOHNSON of Connecticut and Mr. WATTS of Oklahoma.

H.R. 4574: Mr. UNDERWOOD.

H.R. 4577: Ms. CARSON.

H.R. 4581: Mr. DEFAZIO.

H.R. 4590: Mr. LAZIO of New York, Mr. UPTON, Mr. HILLIARD, and Ms. FURSE.

H.R. 4591: Mrs. THURMAN.

H.R. 4594: Mr. PAXON.

H.R. 4597: Mr. DAVIS of Florida, Mr. PALLONE, Ms. WOOLSEY, Ms. ESHOO, and Mr. PASCARELL.

H.R. 4611: Mr. BECERRA.

H.R. 4621: Ms. CARSON and Mr. UPTON.

H. Con. Res. 112: Mr. PALLONE.

H. Con. Res. 154: Mr. HINCHEY.

H. Con. Res. 160: Mr. LUTHER.

H. Con. Res. 229: Mr. MANTON.

H. Con. Res. 258: Mr. CUMMINGS, Ms. KILPATRICK, Mr. STARK, Mr. WEYGAND, and Mr. BURTON of Indiana.

H. Con. Res. 283: Mr. WATTS of Oklahoma.
H. Res. 479: Ms. ESHOO and Mrs. MALONEY of New York.

¶96.31 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. 1995: Mr. METCALF.

H.R. 4095: Mr. NADLER.

H.R. 4567: Mr. NORWOOD and Mr. STENHOLM.

SATURDAY, SEPTEMBER 26, 1998 (97)

The House was called to order by the SPEAKER.

¶97.1 APPROVAL OF THE JOURNAL

The SPEAKER announced he had examined and approved the Journal of the proceedings of Friday, September 25, 1998.

Mr. LATHAM, pursuant to clause 1, rule I, objected to the Chair's approval of the Journal.

The question being put, *viva voce*,

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

The SPEAKER announced that the yeas had it.

Mr. LATHAM 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	<table border="0"> <tr> <td>Yeas</td> <td>334</td> </tr> <tr> <td>Nays</td> <td>50</td> </tr> <tr> <td>Answered present</td> <td>2</td> </tr> </table>	Yeas	334	Nays	50	Answered present	2
		Yeas	334				
		Nays	50				
		Answered present	2				

¶97.2 [Roll No. 467] YEAS—334

Abercrombie	Barrett (WI)	Bono
Ackerman	Bartlett	Boswell
Allen	Bass	Boucher
Andrews	Bereuter	Boyd
Archer	Berry	Brady (TX)
Armey	Bilirakis	Brown (OH)
Bachus	Bishop	Bryant
Baessler	Blagojevich	Bunning
Baker	Bliley	Burr
Baldacci	Blumenauer	Buyer
Ballenger	Blunt	Calvert
Barcia	Boehler	Camp
Barr	Boehner	Campbell
Barrett (NE)	Bonilla	Canady

Cannon	Hutchinson	Paxon
Capps	Hyde	Pease
Cardin	Inglis	Peterson (MN)
Carson	Istook	Peterson (PA)
Castle	Jackson (IL)	Petri
Chabot	Jackson-Lee (TX)	Pitts
Chambliss	Jefferson	Pombo
Chenoweth	Jenkins	Pomeroy
Christensen	John	Portman
Clayton	Johnson (CT)	Price (NC)
Coble	Johnson (WI)	Quinn
Collins	Johnson, Sam	Radanovich
Combest	Kanjorski	Rahall
Condit	Kelly	Rangel
Conyers	Kennedy (MA)	Redmond
Cook	Kennedy (RI)	Regula
Cooksey	Kildee	Riley
Costello	Kilpatrick	Rivers
Coyne	Kim	Rodriguez
Cramer	Kind (WI)	Roemer
Cubin	King (NY)	Rohrabacher
Cummings	Kingston	Ros-Lehtinen
Cunningham	Klecza	Rothman
Danner	Klug	Roukema
Davis (FL)	Knollenberg	Roybal-Allard
Davis (IL)	Kolbe	Royce
Davis (VA)	LaHood	Rush
Deal	Lampson	Ryun
DeGette	Lantos	Salmon
Delahunt	Largent	Sanchez
DeLauro	Latham	Sanders
Deutsch	LaTourrette	Sandlin
Dickey	Leach	Sanford
Dicks	Lee	Sawyer
Dingell	Levin	Scarborough
Dixon	Lewis (CA)	Schumer
Doggett	Lewis (KY)	Scott
Dooley	Linder	Sensenbrenner
Doolittle	Livingston	Serrano
Dreier	Lofgren	Sessions
Duncan	Lowe	Shadegg
Dunn	Lucas	Shaw
Edwards	Luther	Shays
Ehlers	Maloney (NY)	Sherman
Ehrlich	Manton	Shimkus
Emerson	Manzullo	Shuster
Engel	Markey	Sisisky
Eshoo	Mascara	Skaggs
Etheridge	Matsui	Skeen
Evans	McCarthy (MO)	Skelton
Everett	McCarthy (NY)	Smith (NJ)
Ewing	McCollum	Smith (OR)
Farr	McGovern	Smith (TX)
Fawell	McHale	Smith, Adam
Foley	McHugh	Smith, Linda
Forbes	McInnis	Snowbarger
Ford	McIntosh	Snyder
Fossella	McIntyre	Solomon
Frank (MA)	McKeon	Souder
Franks (NJ)	McKinney	Spence
Frelinghuysen	Meehan	Spratt
Frost	Meek (FL)	Stabenow
Gallegly	MEEKS (NY)	Stark
Ganske	Menendez	Stearns
Gejdenson	Metcalf	Stenholm
Gekas	Mica	Stokes
Gilchrist	Millender-McDonald	Strickland
Gillmor	Miller (CA)	Stump
Gilman	Miller (FL)	Sununu
Goode	Minge	Talent
Goodlatte	Mink	Tanner
Goodling	Moakley	Tauscher
Gordon	Mollohan	Taylor (NC)
Graham	Moran (VA)	Thomas
Granger	Murtha	Thornberry
Greenwood	Myrick	Thune
Hall (OH)	Nadler	Thurman
Hall (TX)	Neal	Tierney
Hamilton	Nethercutt	Torres
Hansen	Neumann	Trafficant
Hastert	Norwood	Turner
Hastings (FL)	Nussle	Upton
Hastings (WA)	Obey	Vento
Hayworth	Ortiz	Walsh
Hefner	Owens	Wamp
Hergert	Oxley	Watkins
Hill	Packard	Watt (NC)
Hilleary	Pallone	Watts (OK)
Hinojosa	Pappas	Weldon (FL)
Hobson	Parker	Weldon (PA)
Holden	Pascarell	Wexler
Hooley	Pastor	Weygand
Horn	Paul	White
Hostettler		Wilson
Houghton		Wise
Hoyer		Wolf
Hunter		Woolsey
		Wynn

NAYS—50

Aderholt	Gutknecht	Moran (KS)
Becerra	Hefley	Oberstar
Bonior	Hilliard	Pickett
Borski	Hinchee	Poshard
Brady (PA)	Hoekstra	Ramstad
Brown (CA)	Hulshof	Rogan
Clay	Johnson, E. B.	Sabo
Clyburn	Jones	Schaffer, Bob
DeFazio	Klink	Slaughter
English	Kucinich	Stupak
Ensign	LaFalce	Thompson
Fattah	Lewis (GA)	Velazquez
Filner	Lipinski	Waters
Fox	LoBiondo	Weller
Gibbons	Maloney (CT)	Whitfield
Green	McDermott	Wicker
Gutierrez	McNulty	

ANSWERED "PRESENT"—2

Reyes	Smith (MI)
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NOT VOTING—48

Barton	Fowler	Pickering
Bateman	Furse	Porter
Bentsen	Gephardt	Pryce (OH)
Berman	Gonzalez	Riggs
Bilbray	Goss	Rogers
Brown (FL)	Harman	Saxton
Burton	Kaptur	Schaefer, Dan
Callahan	Kasich	Tauzin
Clement	Kennelly	Taylor (MS)
Coburn	Martinez	Tiahrt
Cox	McCreery	Towns
Crane	McDade	Visclosky
Crapo	Morella	Waxman
Diaz-Balart	Olver	Yates
Doyle	Payne	Young (AK)
Fazio	Pelosi	Young (FL)

So the Journal was approved.

¶97.3 COMMUNICATIONS

Executive and other communications, pursuant to clause 2, rule XXIV, were referred as follows:

11292. A letter from the Director, Office of Regulatory Management and Information, Environmental Protection Agency, transmitting the Agency's final rule—Isoxaflutole; Pesticide Tolerance [OPP-300713; FRL-6029-3] (RIN: 2070-AB78) received September 21, 1998, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Agriculture.

11293. A letter from the Director, Office of Regulatory Management and Information, Environmental Protection Agency, transmitting the Agency's final rule—Flufenacet; Time-Limited Pesticide Tolerance [OPP-300712; FRL-6028-8] (RIN: 2070-AB78) received September 21, 1998, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Agriculture.

11294. A letter from the Director, Office of Regulatory Management and Information, Environmental Protection Agency, transmitting the Agency's final rule—Glutamic Acid; Technical Amendment and Correction of Pesticide Tolerance Exemption [OPP-300598A; FRL-6029-1] (RIN: 2070-AB78) received September 21, 1998, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Agriculture.

11295. A letter from the Director, Office of Regulatory Management and Information, Environmental Protection Agency, transmitting the Agency's final rule—National Emission Standards for Hazardous Air Pollutants for Flexible Polyurethane Foam Production [FRL-6163-9] (RIN: 2060-AE86) received September 21, 1998, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Commerce.

11296. A letter from the AMD-Performance Evaluation and Records Management, Federal Communications Commission, transmitting the Commission's final rule—Amendment of the Commission's Rules Regarding Installation Payment Financing for Personal Communications Services (PCS) Licensees [WT Docket No. 97-82] received September 22, 1998, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Commerce.

11297. A letter from the AMD-Performance Evaluation and Records Management, Federal Communications Commission, transmitting the Commission's final rule—Amendment of Section 73.202(b) Table of Allotments, FM Broadcast Stations (Nassawadox, Virginia) [MM Docket No. 97-189] (RM-9135) received August 28, 1998, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Commerce.

11298. A letter from the Office of Congressional Affairs, Nuclear Regulatory Commission, transmitting the Commission's final rule—Transfer for Disposal and Manifests; Minor Technical Conforming Amendment (RIN: 3150-AF99) received September 21, 1998, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Commerce.

11299. A letter from the Assistant Administrator, NOS, National Oceanic and Atmospheric Administration, transmitting the Administration's final rule—General Grant Administration Terms and Conditions of the Coastal Ocean Program [Docket No. 980805207-8210-02] (RIN: 0648-ZA47) received August 26, 1998, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Resources.

11300. A letter from the Director, Office of Sustainable Fisheries, National Marine Fisheries Service, National Oceanic and Atmospheric Administration, transmitting the Administration's final rule—Fisheries of the Exclusive Economic Zone Off Alaska; Pollock in Statistical Area 610 in the Gulf of Alaska [Docket No. 971208297-8054-02; I.D. 091198D] received September 23, 1998, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Resources.

11301. A letter from the Acting Director, Office of Sustainable Fisheries, National Marine Fisheries Service, National Oceanic and Atmospheric Administration, transmitting the Administration's final rule—Fisheries of the Exclusive Economic Zone Off Alaska; Pollock in Statistical Area 630 of the Gulf of Alaska [Docket No. 971208297-8054-02; I.D. 091598B] received September 23, 1998, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Resources.

197.4 TAX RELIEF FOR FAMILIES

The SPEAKER pro tempore, Mr. THORNBERRY, pursuant to the order of the House of September 25, 1998, and House Resolution 552, announced the unfinished business to be the further consideration in the House of the bill (H.R. 4579) to provide tax relief for individuals, families, and farming and other small businesses, to provide tax incentives for education, to extend certain expiring provisions, and for other purposes.

Whereupon the House further considered the bill.

Pursuant to House Resolution 552, Mr. RANGEL submitted the following further amendment in the nature of a substitute:

Strike all after the enacting clause and insert the following:

SECTION 1. SHORT TITLE, ETC.

(a) SHORT TITLE.—This Act may be cited as the "Taxpayer Relief Act of 1998".

(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, etc.

TITLE I—PROVISIONS PRIMARILY AFFECTING INDIVIDUALS AND FAMILIES

Subtitle A—General Provisions

- Sec. 101. Elimination of marriage penalty in standard deduction.
- Sec. 102. Exemption of certain interest and dividend income from tax.
- Sec. 103. Nonrefundable personal credits allowed against alternative minimum tax.
- Sec. 104. 100 percent deduction for health insurance costs of self-employed individuals.
- Sec. 105. Special rule for members of uniformed services and Foreign Service in determining exclusion of gain from sale of principal residence.
- Sec. 106. \$1,000,000 exemption from estate and gift taxes.

Subtitle B—Provisions Relating to Education

- Sec. 111. Eligible educational institutions permitted to maintain qualified tuition programs.
- Sec. 112. Modification of arbitrage rebate rules applicable to public school construction bonds.

Subtitle C—Provisions Relating to Social Security

- Sec. 121. Increases in the social security earnings limit for individuals who have attained retirement age.
- Sec. 122. Recomputation of benefits after normal retirement age.

TITLE II—PROVISIONS PRIMARILY AFFECTING FARMING AND OTHER BUSINESSES

Subtitle A—Increase in Expense Treatment for Small Businesses

- Sec. 201. Increase in expense treatment for small businesses.

Subtitle B—Provisions Relating to Farmers

- Sec. 211. Income averaging for farmers made permanent.
- Sec. 212. 5-year net operating loss carryback for farming losses.
- Sec. 213. Production flexibility contract payments.

Subtitle C—Increase in Volume Cap on Private Activity Bonds

- Sec. 221. Increase in volume cap on private activity bonds.

TITLE III—EXTENSION AND MODIFICATION OF CERTAIN EXPIRING PROVISIONS

Subtitle A—Tax Provisions

- Sec. 301. Research credit.
- Sec. 302. Work opportunity credit.
- Sec. 303. Welfare-to-work credit.
- Sec. 304. Contributions of stock to private foundations; expanded public inspection of private foundations' annual returns.
- Sec. 305. Subpart F exemption for active financing income.

Subtitle B—Generalized System of Preferences

- Sec. 311. Extension of Generalized System of Preferences.

TITLE IV—REVENUE OFFSET

- Sec. 401. Treatment of certain deductible liquidating distributions of regulated investment companies and real estate investment trusts.

TITLE V—TECHNICAL CORRECTIONS

- Sec. 501. Definitions; coordination with other titles.
- Sec. 502. Amendments related to Internal Revenue Service Restructuring and Reform Act of 1998.

Sec. 503. Amendments related to Taxpayer Relief Act of 1997.

Sec. 504. Amendments related to Tax Reform Act of 1984.

Sec. 505. Other amendments.

TITLE VI—AMERICAN COMMUNITY RENEWAL ACT OF 1998

- Sec. 601. Short title.
- Sec. 602. Designation of and tax incentives for renewal communities.
- Sec. 603. Extension of expensing of environmental remediation costs to renewal communities.
- Sec. 604. Extension of work opportunity tax credit for renewal communities.
- Sec. 605. Conforming and clerical amendments.
- Sec. 606. Evaluation and reporting requirements.

TITLE VII—TAX REDUCTIONS CONTINGENT ON SAVING SOCIAL SECURITY

- Sec. 701. Tax reductions contingent on saving social security.

TITLE I—PROVISIONS PRIMARILY AFFECTING INDIVIDUALS AND FAMILIES

Subtitle A—General Provisions

SEC. 101. ELIMINATION OF MARRIAGE PENALTY IN STANDARD DEDUCTION.

(a) IN GENERAL.—Paragraph (2) of section 63(c) (relating to standard deduction) is amended—

(1) by striking "\$5,000" in subparagraph (A) and inserting "twice the dollar amount in effect under subparagraph (C) for the taxable year";

(2) by adding "or" at the end of subparagraph (B);

(3) by striking "in the case of" and all that follows in subparagraph (C) and inserting "in any other case."; and

(4) by striking subparagraph (D).

(b) ADDITIONAL STANDARD DEDUCTION FOR AGED AND BLIND TO BE THE SAME FOR MARRIED AND UNMARRIED INDIVIDUALS.—

(1) Paragraphs (1) and (2) of section 63(f) are each amended by striking "\$600" and inserting "\$750".

(2) Subsection (f) of section 63 is amended by striking paragraph (3) and by redesignating paragraph (4) as paragraph (3).

(c) TECHNICAL AMENDMENTS.—

(1) Subparagraph (B) of section 1(f)(6) is amended by striking "(other than with)" and all that follows through "shall be applied" and inserting "(other than with respect to sections 63(c)(4) and 151(d)(4)(A)) shall be applied".

(2) Paragraph (4) of section 63(c) is amended by adding at the end the following flush sentence:

"The preceding sentence shall not apply to the amount referred to in paragraph (2)(A)."

(d) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 1998.

SEC. 102. EXEMPTION OF CERTAIN INTEREST AND DIVIDEND INCOME FROM TAX.

(a) IN GENERAL.—Part III of subchapter B of chapter 1 (relating to amounts specifically excluded from gross income) is amended by inserting after section 115 the following new section:

"SEC. 116. PARTIAL EXCLUSION OF DIVIDENDS AND INTEREST RECEIVED BY INDIVIDUALS.

"(a) EXCLUSION FROM GROSS INCOME.—Gross income does not include dividends and interest received during the taxable year by an individual.

"(b) LIMITATIONS.—

"(1) MAXIMUM AMOUNT.—The aggregate amount excluded under subsection (a) for any taxable year shall not exceed \$200 (\$400 in the case of a joint return).

"(2) CERTAIN DIVIDENDS EXCLUDED.—Subsection (a) shall not apply to any dividend