
COMMITTEE ON FINANCE

UNITED STATES SENATE

LEGISLATIVE CALENDAR

NINETY-FIFTH CONGRESS

FIRST SESSION { CONVENE^D JANUARY 4, 1977
ADJOURNE^D DECEMBER 15, 1977
SECOND SESSION { CONVENE^D JANUARY 19, 1978
ADJOURNE^D OCTOBER 15, 1978

RUSSELL B. LONG, Chairman



DECEMBER 31, 1978

[No. 12]

FINAL

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EXTRACT FROM THE LEGISLATIVE REORGANIZATION ACT OF 1946, PUBLIC LAW 601, 79TH CONGRESS, AS AMENDED

Standing Committees of the Senate

SEC. 102. Rule XXV of the Standing Rules of the Senate is amended to read as follows:

"RULE XXV

"Standing Committees

"(1) The following standing committees shall be appointed at the commencement of each Congress, with leave to report by bill or otherwise on matters within their respective jurisdictions:

"(h) Committee on Finance, to which committee shall be referred all proposed legislation, messages, petitions memorials, and other matters relating to the following subjects:

"1. Bonded debt of the United States, except as provided in the Congressional Budget Act of 1974.

"2. Customs, collection districts, and ports of entry and delivery.

"3. Deposit of public moneys.

"4. General revenue sharing.

"5. Health programs under the Social Security Act and health programs financed by a specific tax or trust fund,

"6. National social security.

"7. Reciprocal trade agreements.

"8. Revenue measures generally, except as provided in the Congressional Budget Act of 1974.

"9. Revenue measures relating to the insular possessions.

"10. Tariffs and import quotas, and matters related thereto.

"11. Transportation of dutiable goods."

SENATE COMMITTEE HEARING PROCEDURE

SEC. 133A. (a) Each standing, select, or special committee of the Senate (except the Committee on Appropriations) shall make public announcement of the date, place, and subject matter of any hearing to be conducted by the committee on any measure or matter at least one week before the commencement of that hearing unless the committee determines that there is good cause to begin such hearing at an earlier date.

(b) Each hearing conducted by each standing, select, or special committee of the Senate (except the Committee on Appropriations) shall be open to the public except when the committee determines that the testimony to be taken at that hearing may relate to a matter of national security, may tend to reflect adversely on the character or reputation of the witness or any other individual, or may divulge matters deemed confidential under other provisions of law or Government regulation. Whenever any such hearing is open to the public, that hearing may be broadcast by radio or television, or both, under such rules as the committee may adopt.

(c) Each standing, select, or special committee of the Senate (except the Committee on Appropriations) shall require each witness who is to appear before the committee in any hearing to file with the clerk of the committee, at least one day before the date of the appearance of that witness, a written statement of his proposed testimony unless the committee chairman and the ranking minority member determine that there is good cause for the failure of the witness to file such a statement in compliance with this subsection. If so requested by any such committee, the staff of the committee shall prepare for the use of the members of the committee before each day of hearing before the committee a digest of the statements which have been so filed by witnesses who are to appear before the committee on that day.

(d) After the conclusion of each day of hearing, if so requested by any such committee, the staff shall prepare for the use of the members of the committee a summary of the testimony given before the committee on that day. After approval by the chairman and the ranking minority member of the committee, each such summary may be printed as a part of the committee hearings if such hearings are ordered by the committee to be printed.

(e) Whenever any hearing is conducted by any such committee of the Senate (except the Committee on Appropriations) upon any measure or matter, the minority on the committee shall be entitled, upon request made by a majority of the minority members to the chairman before the completion of such hearing, to call witnesses selected by the minority to testify with respect to the measure or matter during at least one day of hearing thereon.

(f) Whenever any such committee of the Senate (except the Committee on Appropriations) has reported any measure, by action taken in conformity with the requirements of section 133(d) of this Act, no point of order shall lie with respect to that measure on the ground that hearings upon that measure by the committee were not conducted in accordance with the provisions of this section.

COMMITTEE POWERS

SEC. 134. (a) Each standing committee of the Senate, including any subcommittee of any such committee, is authorized to hold such hearings, to sit and act at such times and places during the sessions, recesses, and adjourned periods of the Senate, to require by subpoena or otherwise the attendance of such witnesses and the production of such correspondence, books, papers, and documents, to take such testimony and to make such expenditures (not in excess of \$10,000 for each committee during any Congress) as it deems advisable. Each such committee may make investigations into any matter within its jurisdiction, may report such hearings as may be had by it, and may employ stenographic assistance at a cost not exceeding 25 cents per hundred words. The expenses of the committee shall be paid from the contingent fund of the Senate upon vouchers approved by the chairman.

**STATUS OF BILLS ON WHICH LEGISLATIVE ACTION WAS TAKEN BY
COMMITTEE ON FINANCE
NINETY-FIFTH CONGRESS
HOUSE BILLS AND RESOLUTIONS**

NO. AND AUTHOR OF BILL	TITLE	RE- PORTED IN HOUSE	PASSED HOUSE	RE- PORTED IN SENATE	PASSED SENATE	SENT TO CONFERENCE	CONFERENCE REPORT AGREED TO IN—		DATE AP- PROVED	LAW NO.
							HOUSE	SENATE		
H. Con. Res. 555 Mr. Ullman and Mr. Conable	Approving the extension of non-discriminatory treatment with respect to the products of the Hungarian People's Republic.	May 3, 1978 H. Rept. 95-1106	May 22, 1978	June 22, 1978 S. Rept 95-949	June 27, 1978					
H.R. 3 Mr. Rosten- kowski and Mr. Rogers	To strengthen the capability of the Government to detect, prosecute, and punish fraudulent activities under the medicare and medicaid programs.	June 7, 1977 H. Rept. 95-393* Pt. I	Sept. 23, 1977*	Sept. 29, 1977 <i>Ordered held at the desk and placed on the Senate Calendar.</i>	Sept. 30, 1977*	Oct. 4, 1977 (H. Rept. 95-673)	Oct. 13, 1977 (H. Rept. 95-673)	Oct. 13, 1977 (H. Rept. 95-673)	Oct. 25, 1977	95- 142
H.R. 112 Mr. Burlison and others	To amend sec. 4940 of the Internal Revenue Code of 1954 with respect to private operating foundations the principal activity of which is the operation of long-term care facilities.	Jan 19, 1978 H. Rept. 95-642*	Feb. 28, 1978	May 9, 1978 S. Rept. 95-790	Aug 23, 1978*					
H.R. 422 Mr. Hughes	To amend the Tariff Schedules of the United States to provide duty-free treatment of any aircraft engine used as a temporary replacement for an aircraft engine being overhauled within the United States if duty was paid on such replacement engine during a previous importation.	Mar. 15, 1977 H. Rept. 95-77	Mar. 21, 1977	Sept. 9, 1977 S. Rept. 95-425*	Sept. 16, 1977*			(Oct. 25, 1977.— <i>House disagreed to Senate amendments. Nov. 4, 1977.— Senate received from its amendments.</i>)	Nov. 23, 1977	95- 198
H.R. 810 Mr. Conable	To amend sec. 4941(d)(2)(G) of the Internal Revenue Code of 1954.	Mar. 7, 1978 H. Rept. 95-928*	Mar. 14, 1978							
H.R. 1337 Mr. Steiger	To amend the Internal Revenue Code of 1954 with respect to excise tax on certain trucks, buses, tractors, et cetera.	Mar. 16, 1978 H. Rept. 95-976	May 16, 1978	Aug. 21, 1978* S. Rept. 95-1127*	Aug 25, 1978*			(Sept. 12, 1978.— <i>House agreed to Senate amendments with amendments Sept. 28, 1978.— Senate agreed to House amendments to Senate amend- ments.</i>)	Oct. 14, 1978	95- 458
H.R. 1404 Mr. Conte	For the relief of Smith College.	Mar. 15, 1977 H. Rept. 95-80	Mar. 21, 1977	June 24, 1977 S. Rept. 95-298*	June 28, 1977*			(June 30, 1977.— <i>House agreed to Senate amendments.</i>)	June 30, 1977	95- 59
H.R. 1550 Mr. Wilson	To reduce the rate of duty on ceramic insulators used in spark plugs.	June 16, 1977 H. Rept. 95-419*	July 18 1977							

*With amendments.

HOUSE BILLS AND RESOLUTIONS—Continued

NO. AND AUTHOR OF BILL	TITLE	REPORTED IN HOUSE	PASSED HOUSE	REPORTED IN SENATE	PASSED SENATE	SENT TO CONFERENCE	CONFERENCE REPORT AGREED TO IN—		DATE APPROVED	LAW NO.
							HOUSE	SENATE		
H.R. 1680 Ma. Keys	To relieve taxpayers from liability with respect to certain underpayments of estimated tax, underwithholding, and interest on underpayments of tax attributable to the application of 1976 of the sick pay and other provisions of the Tax Reform Act of 1976.	Mar. 28, 1977 H. Rept. 95-120	Apr. 4, 1977							
H.R. 1828 Mr. Jacobs	To provide that the changes made by the Tax Reform Act of 1976 to the exclusion for sick pay shall only apply to taxable years beginning Dec. 31, 1976.	Mar. 28, 1977 H. Rept. 95-121	Apr. 4, 1977	Apr. 4, 1977 <i>Ordered held at the desk and placed on the Senate Calendar.</i>	Apr. 6, 1977*					
H.R. 1904 Mr. Stark	To provide duty-free treatment for intravenous fat emulsions.	June 16, 1977 H. Rept. 95-420*	July 18, 1977	Sept. 15, 1977 S. Rept. 95-432*	Sept. 21, 1977*		(Oct. 25, 1977.— House agreed to Senate amendments Nos. 1 through 4. Oct. 25, 1977.— House agreed to Senate amendment No. 5 with an amendment. Oct. 25, 1977.— House disagreed to Senate amendment No. 6. Nov. 29, 1977.— Senate agreed to House amendment to Senate amendment No. 5. Nov. 29, 1977.— Senate receded from its amendment No. 6.)	Dec. 12, 1977	95-206	
H.R. 1920 Mr. Waggonner	To amend section 5064 of the Internal Revenue Code of 1954 to provide for refund of tax on distilled spirits, wines, rectified products, and beer lost or rendered unmarketable due to fire, flood, casualty, or other disaster, or to breakage, destruction, or other damage (excluding theft) resulting from vandalism or malicious mischief while held for sale.	Apr. 5, 1978 H. Rept. 95-1038*	May 8, 1978	Aug. 11, 1978 S. Rept. 95-1112*	Aug. 25, 1978*		(Sept. 19, 1978.— House agreed to Senate amendments with amendments. Sept. 25, 1978.— Senate agreed to House amendments.)	Oct. 6, 1978	95-423	
H.R. 2028 Mr. Conable	To authorize the home production of beer and wine.	Mar. 1, 1978 H. Rept. 95-915*	Mar. 14, 1978	(See action on H.R. 1337)						
H.R. 2692 Mr. Drinan	To suspend for 2 years the duty on wood excelsior imported from Canada.	June 16, 1977 H. Rept. 95-421*	July 18, 1977							

*With amendments.

HOUSE BILLS AND RESOLUTIONS—Continued

NO. AND AUTHOR OF BILL	TITLE	RE-PORTED IN HOUSE	PASSED HOUSE	RE-PORTED IN SENATE	PASSED SENATE	SENT TO CONFERENCE	CONFERENCE REPORT AGREED TO IN—		DATE APPROVED	LAW NO.
							HOUSE	SENATE		
H.R. 2849 Mr. Ottinger and Mr. Richmond	To suspend for a 3-year period the rate of duty on mattress blanks of rubber latex.	June 16, 1977 H. Rept. 95-422*	July 18, 1977	Sept. 15, 1977 S. Rept. 95-433*	Sept. 21, 1977*			(Oct. 25, 1977.— House agreed to Senate amendments Nos. 1 through 6. Oct. 25, 1977.— House agreed to Senate amendment No. 7 with an amendment. Oct. 27, 1977.— Senate agreed to House amendment.)	Nov. 12, 1977	95-170
H.R. 2850 Mr. Ottinger and Mr. Richmond	To suspend for a 3-year period the rate of duty on certain rubber latex sheets.	June 16, 1977 H. Rept. 95-423*	July 18, 1977	Sept. 9, 1977 S. Rept. 95-419*	Sept. 15, 1977*			(Oct. 25, 1977.— House agreed to Senate amendments.)	Nov. 8, 1977	95-160
H.R. 2852 Mr. Pickle	To amend the Internal Revenue Code of 1954 to exempt certain agricultural aircraft from the aircraft use tax, to provide for the refund of the gasoline tax to the agricultural aircraft operator, and for other purposes. ¹	Mar. 21, 1978 H. Rept. 95-998	May 8, 1978	Sept. 7, 1978 S. Rept. 95-1179 Pt. I* Sept. 15, 1978 S. Rept. 95-1179 Pt. II*	Sept. 23, 1978* Sept. 26, 1978 Action of Sept. 23, 1978 initiated and passed again.*					
H.R. 2982 Mr. Drinan	To suspend for a 2-year period the duty on synthetic tantalum-columbian concentrate.	June 16, 1977 H. Rept. 95-424*	July 18, 1977	Sept. 9, 1977 S. Rept. 95-420*	Sept. 16, 1977*			(Oct. 25, 1977.— House agreed to Senate amendments.)	Nov. 8, 1977	95-161
H.R. 2984 Mr. Duncan and Mr. Pickle	To amend the Internal Revenue Code of 1954 to exempt from the excise tax imposed on trailers any trailer designed to be used with light-duty vehicle for farming purposes or for transporting horses or livestock.	Mar. 20, 1978 H. Rept. 95-988	May 8, 1978	(See action on H.R. 1920)						
H.R. 3050 Mr. Corman	To amend the Internal Revenue Code of 1954 to provide an exclusion from gross income with respect to magazines, paperbacks, and records returned after the close of the taxable year.	May 1, 1978 H. Rept. 95-1091*	May 23, 1978	Oct. 5, 1978 S. Rept. 95-1278*						
H.R. 3093 Mr. Burke of Massachusetts	To extend until July 1, 1979, the duty-free treatment on copying lathes used for making rough or finished shoe lasts.	June 16, 1977 H. Rept. 95-425*	July 18, 1977	Sept. 9, 1977 S. Rept. 95-421*	Sept. 15, 1977*			(Oct. 25, 1977.— House agreed to Senate amendments.)	Nov. 8, 1977	95-162
H.R. 3259 Mr. Kemp	To continue to suspend for a temporary period the import duty on certain horses.	Mar. 15, 1977 H. Rept. 95-79*	Mar. 21, 1977	Sept. 9, 1977 S. Rept. 95-422*	Sept. 15, 1977*			(Oct. 25, 1977.— House agreed to Senate amendments.)	Nov. 8, 1977	95-159
H.R. 3340 Mr. Fraser and Mr. Vento	To amend the Internal Revenue Code of 1954 to allow a deduction for expenses allocable to the use of any portion of a dwelling unit in the trade or business of providing day care services whether or not such portion is exclusively used in such trade or business.	Apr. 5, 1977 H. Rept. 95-164*	Apr. 18, 1977	July 13, 1977 S. Rept. 95-342*						

¹ See action on H.R. 1337.

* With amendments.

HOUSE BILLS AND RESOLUTIONS—Continued

NO. AND AUTHOR OF BILL	TITLE	REPORTED IN HOUSE	PASSED HOUSE	REPORTED IN SENATE	PASSED SENATE	SENT TO CONFERENCE	CONFERENCE REPORT AGREED TO IN—		DATE APPROVED	LAW NO.
							HOUSE	SENATE		
H.R. 3373 Mr. Sikes	To extend for an additional temporary period the existing suspension of duties on certain classifications of yarns of silk.	June 16, 1977 H. Rept. 95-426*	July 18, 1977,	Sept. 15, 1977 S. Rept. 95-434*	Sept. 21, 1977*	-----	(Oct. 25, 1977.— House agreed to Senate amendments Nos. 1 through 5. Oct. 25, 1977.— House disagreed to Senate amendment No. 6. Oct. 25, 1977.— House agreed to Senate amendment No. 7 with an amendment. Oct. 27, 1977.— Senate receded from its amendment No. 6. Oct. 27, 1977.— Senate agreed to House amendment to Senate amendment No. 7.)		Nov. 12, 1977	95-172
H.R. 3387 Mr. Waggonner	To continue until the close of June 30, 1980, the existing suspension of duties on synthetic rutile.	June 16, 1977 H. Rept. 95-439*	July 18, 1977	Sept. 29, 1977 S. Rept. 95-456*	Oct. 17, 1977*	-----	(Oct. 25, 1977.— House agreed to Senate amendment with an amendment. Oct. 27, 1977.— Senate agreed to House amendment.)		Nov. 12, 1977	95-171
H.R. 3477 Mr. Ullman	To provide for a refund of 1976 individual income taxes and other payments, to reduce individual and business income taxes, and to provide tax simplification and reform.	Feb. 24, 1977 H. Rept. 95-27 Pt. 1 Mar 1, 1977 H. Rept. 95-27 Pt. 2***	Mar. 8, 1977	Mar. 28, 1977 S. Rept. 95-66*	Apr. 29, 1977*	May 2, 1977	May 16, 1977 (H. Rept. 95-263)	May 16, 1977 (H. Rept. 95-263)	May 23, 1977	95-30
H.R. 3553 Mr. Vanik	To amend the Internal Revenue Code of 1954 to provide tax counseling for the elderly, and for other purposes.	Sept. 20, 1978 H. Rept. 95-1667	Oct. 10, 1978	(See action on H.R. 13511)						
H.R. 3790 Mr. Schulze	To suspend until the close of June 30, 1980, the duty on concentrate of poppy straw used in producing codeine or morphine.	June 16, 1977 H. Rept. 95-427*	July 18, 1977	May 25, 1978 S. Rept. 95-913*	(See action on H.R. 2982)					
H.R. 3946 Mr. Quis and Mr. Frenzel	To suspend for a temporary period the rate of duty on wool not finer than 46s.	June 16, 1977 H. Rept. 95-428*	July 18, 1977	Feb. 28, 1978 S. Rept. 95-642* Aug. 4, 1978 S. Rept. 95-1065** Aug. 25, 1978 Recommended to Finance Committee. Oct. 13, 1978.— Committee discharged from further consideration.	Oct. 13, 1978*					

*With amendments.

**Reported adversely by Senate Appropriations Committee.

***Reported by House Appropriations Committee.

HOUSE BILLS AND RESOLUTIONS—Continued

NO. AND AUTHOR OF BILL	TITLE	REPORTED IN HOUSE	PASSED HOUSE	REPORTED IN SENATE	PASSED SENATE	SENT TO CONFERENCE	CONFERENCE REPORT AGREED TO IN—		DATE APPROVED	LAW NO.
							HOUSE	SENATE		
H.R. 4007 Mr. Corman	To amend the Internal Revenue Code of 1954 to designate the home of a State legislator for income purposes, and for other purposes.	Apr. 5, 1977 H. Rept. 95-163*	May 2, 1977	June 26, 1978 S. Rept. 95-956* July 18, 1978 <i>Action of June 26, 1978, rescinded.</i> Sept. 13, 1978 S. Rept. 95-956*	Sept. 19, 1978*	-----	-----	-----	-----	-----
H.R. 4018 Mr. Evans	To suspend until the close of June 30, 1979, the duty on certain doxorubicin hydrochloride and biotins.	June 16, 1977 H. Rept. 95-429*	July 18, 1977	Oct. 5, 1977 <i>Committee discharged from further consideration. Ordered placed on Senate Calendar.</i>	Oct. 6, 1977*	Oct. 13, 1977**	Oct. 15, 1978 (H. Rept. 95-1750)	Oct. 9, 1978 (S. Rept. 95-1292)	Nov. 9, 1978	95-617
H.R. 4030 Mr. Guyer and Mr. Waggonner	To increase the period during which certain private foundations may continue to hold their May 26, 1969, interests in certain public utilities without being subject to the excise tax on excess business holdings.	Apr. 5, 1978 H. Rept. 95-1039	Aug. 1, 1978	-----	-----	-----	-----	-----	-----	-----
H.R. 4458 Mr. Rostenkowski and Mr. Waggonner	To amend certain provisions of the Internal Revenue Code of 1954 relating to distilled spirits, and for other purposes.	Oct. 27, 1977 H. Rept. 95-761	Oct. 31, 1977	Nov. 1, 1977 <i>Ordered held at the desk.</i>	Nov. 1, 1977	-----	-----	-----	Nov. 14, 1977	95-176
H.R. 4544 Mr. Dent and Mr. Perkins	To amend the Federal Coal Mine Health and Safety Act to improve the black lung benefits program established under such act, and for other purposes.	Mar. 31, 1977 H. Rept. 95-151	Sept. 19, 1977	Sept. 19, 1977 <i>Ordered placed on the Calendar.</i>	Sept. 20, 1977*	Sept. 28, 1977	Feb. 15, 1978 (H. Rept. 95-864)	Feb. 6, 1978 (H. Rept. 95-864)	Mar. 1, 1978	95-239
H.R. 4654 Mr. Wilson	To reduce the rate of duty on unmounted underwater lenses.	June 16, 1977 H. Rept. 95-430*	July 18, 1977	-----	-----	-----	-----	-----	-----	-----
H.R. 4800 Mr. Corman	To extend the Emergency Unemployment Compensation Act of 1974 for an additional year, to revise the trigger provisions in such act, and for other purposes.	Mar. 15, 1977 H. Rept. 95-82	Mar. 21, 1977	Mar. 28, 1977 S. Rept. 95-67*	Mar. 30, 1977*	Mar. 30, 1977	Apr. 4, 1977 (H. Rept. 95-158)	Apr. 4, 1977 (H. Rept. 95-158)	Apr. 12, 1977	95-19
H.R. 5037 Mr. Kemp	For the relief of Jack R. Misner.	June 16, 1977 H. Rept. 95-431	July 18, 1977	Sept. 9, 1977 S. Rept. 95-424	Sept. 13, 1977*	Oct. 13, 1977**	Oct. 15, 1978 (H. Rept. 95-1751)	Oct. 9, 1978 (S. Rept. 95-1294)	Nov. 9, 1978	95-619
H.R. 5044 Mr. Bauman and others	To suspend the duty on strontium nitrate until the close of Jan. 3, 1980.	July 14, 1978 H. Rept. 95-1353*	July 31, 1978	-----	-----	-----	-----	-----	-----	-----

*With amendments.

**In conference on matters not within the Finance Committee jurisdiction.

HOUSE BILLS AND RESOLUTIONS—Continued

NO. AND AUTHOR OF BILL	TITLE	REPORTED IN HOUSE	PASSED HOUSE	REPORTED IN SENATE	PASSED SENATE	SENT TO CONFERENCE	CONFERENCE REPORT AGREED TO IN—		DATE APPROVED	LAW NO.
							HOUSE	SENATE		
H.R. 5052 Mr. Frenzel and Mr. Holland	To provide for the temporary suspension of duty on the importation of color couplers and coupler intermediates used in the manufacture of photographic sensitized material.***	June 16, 1977 H. Rept. 95-432*	July 18, 1977	May 2, 1978 S. Rept. 95-777*	May 5, 1978*					
H.R. 5099 Mr. Moorhead	For the relief of Brian Hall and Vera W. Hall.	Oct. 20, 1977 H. Rept. 95-728	Nov. 1, 1977*							
H.R. 5103 Mr. Conable and Mr. Ros- tenkowski	To amend the Internal Revenue Code of 1954 to provide for excise tax refunds in the case of certain warranty adjustments on tires, and for other purposes.	Mar. 1, 1978 H. Rept. 95-916	Mar. 14, 1978	(See action on H.R. 3050)						
H.R. 5146 Mr. McEwen and others	To provide for the duty-free entry of competition bobsleds and luges.	June 16, 1977 H. Rept. 95-433*	July 18, 1977	Sept. 7, 1977* <i>Com- mittee dis- charged. Ordered placed on Senate Calendar.</i>	Sept. 8, 1977*	Oct. 13, 1977**	Oct. 15, 1978 (H. Rept. 95-1749)	July 18, 1978 (S. Rept. 95-988)	Nov. 9, 1978	95- 620
H.R. 5176 Mr. Corman and Mr. Clark	To lower the duty on levulose until the close of June 30, 1980.	June 16, 1977 H. Rept. 95-434*	July 18, 1977	May 10, 1978 S. Rept. 95-796*	June 9, 1978*		(June 14, 1978.— House agreed to Senate amendment.)		June 29, 1978	95- 303
H.R. 5263 Mr. Ros- tenkowski	To suspend until the close of June 30, 1979, the duty on certain bicycle parts.	June 16, 1977 H. Rept. 95-435*	July 18, 1977	Oct. 21, 1977 S. Rept. 95-529*	Oct. 31, 1977*	Nov. 4, 1977	Oct. 15, 1978 (H. Rept. 95-1773)	Oct. 14, 1978 (S. Rept. 95-1324)	Nov. 9, 1978	95- 618
H.R. 5265 Mr. Rosten- kow-ki	To provide for the temporary suspension of duty on the importation of fluor-par until June 30, 1980.	July 14 1978 H. Rept. 95-1354	Sept. 12 1978 <i>Failed of passage.</i>							
H.R. 5285 Mr. Lederer	With respect to the tariff treatment accorded to sheets manufactured from acrylic resin materials.	June 16, 1977 H. Rept. 95-436*	July 18, 1977	Aug. 11, 1978 S. Rept. 95-1111*	Oct. 12, 1978*					
H.R. 5289 Mr. Gibbons	For the relief of Joe Cortina of Tampa, Fla.	June 16, 1977 H. Rept. 95-437	July 18, 1977	Sept. 9, 1977 S. Rept. 95-423	Oct. 4, 1977*	Oct. 13, 1977**	Oct. 15, 1978 (H. Rept. 95-1752)	Sept. 27, 1978 (S. Rept. 95-1126)	Nov. 9, 1978	95- 621
H.R. 5322 Mr. Frenzel	To continue for a temporary period the existing suspension of duty on certain istle.	June 16, 1977 H. Rept. 95-438*	July 18, 1977	Nov. 1, 1977 S. Rept. 95-572*	Dec. 15, 1977*		(Jan. 24, 1978.— House agreed to Senate amendments.)		Feb 10, 1978	95- 227
H.R. 5551 Mr. Flowers	To suspend until the close of June 30, 1980, the duty on 2-Methyl, 4-chlorophenol.	Apr. 18, 1978 H. Rept. 95-1059	May 15, 1978	Oct. 9, 1978 S. Rept. 95-1307*	Oct. 13, 1978*					

* With amendments.

** In conference on matters not within the Finance Committee jurisdiction.

*** See action on H.R. 1904.

HOUSE BILLS AND RESOLUTIONS—Continued

NO. AND AUTHOR OF BILL	TITLE	REPORTED IN HOUSE	PASSED HOUSE	REPORTED IN SENATE	PASSED SENATE	SENT TO CONFERENCE	CONFERENCE REPORT AGREED TO IN—		DATE APPROVED	LAW NO.
							HOUSE	SENATE		
H.R. 5643 Mr. Mikva	To implement the Convention on the Means of Prohibiting and Preventing the Illicit Import, Export, and Transfer of Ownership of Cultural Property.	Sept. 21, 1977 H. Rept. 95-615*	Oct. 17, 1977*							
H.R. 5675 Mr. Mitchell	To authorize the Secretary of the Treasury to invest public moneys, and for other purposes.	Apr. 4, 1977 H. Rept. 95-159 Pt. 1 Apr. 20, 1977 H. Rept. 95-159 Pt. 2	Apr. 25, 1977	Sept. 23, 1977 S. Rept. 95-450†	Oct. 11, 1977*		(Oct. 14, 1977.— House agreed to Senate amendment.)		Oct. 28, 1977	95-147
H.R. 5858 Mr. Quie and others	To amend the Tariff Schedules of the United States to permit the free entry of Canadian petroleum (including reconstituted crude petroleum) and crude shale oil, provided that an equivalent amount of the same kind and quality of domestic or duty-paid foreign crude petroleum (including reconstituted crude petroleum) and crude shale oil has been exported to Canada.	Sept. 21, 1977 H. Rept. 95-616*	Oct. 17, 1977*	(See action on H.R. 3259)						
H.R. 6370 Mr. Vanik and others	To authorize appropriations to the International Trade Commission for fiscal year 1978, to provide for the Presidential appointment of the Chairman and Vice Chairman of the Commission, and to provide for greater efficiency in the administration of the Commission.	Apr. 21, 1977 H. Rept. 95-217	Apr. 25, 1977	May 5, 1977 S. Rept. 95-122*	May 17, 1977*	June 28, 1977	Aug. 4, 1977 H. Rept. 95-518)	Aug. 5, 1977 (H. Rept. 95-518)	Aug. 17, 1977	95-106
H.R. 6635 Mr. Pickle	To amend the Second Liberty Bond Act to allow the interest rates paid on U.S. retirement plan and individual retirement bonds to be increased to the rate paid on U.S. series E savings bonds.	Mar. 5, 1978 H. Rept. 95-921*	Mar. 13, 1978	(See action on H.R. 3050)						
H.R. 6715 Mr. Ullman	To correct technical and clerical mistakes in the tax laws.	Oct. 12, 1977 H. Rept. 95-700*	Oct. 17, 1977	Apr. 19, 1978 S. Rept. 95-745*	(See action on H.R. 13511)					
H.R. 6877 Mr. Fisher and Mr. Burleson	To amend the Internal Revenue Code of 1954 to extend the deficiency dividend procedures to regulated investment companies.	Sept. 6, 1978 H. Rept. 95-1537	Oct. 3, 1978	(See action on H.R. 13511)						
H.R. 7108 Mr. Edgar	To amend the Tariff Schedules of the United States in order to suspend the duty on Yankee Dryer Cylinders until the close of Dec. 31, 1981.	July 14, 1978 H. Rept. 95-1355	Sept. 18, 1978	Oct. 5, 1978 S. Rept. 95-1279*	(See action on H.R. 13750)					
H.R. 7200 Mr. Corman and Mr. Vander Jagt	To make needed improvements in the programs of supplemental security income benefits, aid to families with dependent children, child welfare services, and social services.	June 7, 1977 H. Rept. 95-394*	June 14, 1977	Nov. 1, 1977 S. Rept. 95-573*						

* With amendments. † Reported jointly with the Committee on Banking, Housing, and Urban Affairs with identical amendments.

HOUSE BILLS AND RESOLUTIONS—Continued

NO. AND AUTHOR OF BILL	TITLE	REPORTED IN HOUSE	PASSED HOUSE	REPORTED IN SENATE	PASSED SENATE	SENT TO CONFERENCE	CONFERENCE REPORT AGREED TO IN—		DATE APPROVED	LAW NO.
							HOUSE	SENATE		
H.R. 7320 Mr. Ullman and Mr. Waggonner	To revise miscellaneous timing requirements of the revenue laws, and for other purposes.	Sept. 29, 1977	Nov. 1, 1977*	May 10, 1978 S. Rept. 95-797*	Aug. 23, 1978*	-----	(Oct. 10, 1978.— House agreed to Senate amendments Nos. 1 through 5. Oct. 10, 1978.— House disagreed to Senate amendment No. 7. Oct. 10, 1978.— House agreed to Senate amendments Nos. 6 and 8 with amendments. Oct. 14, 1978.— Senate receded from its amendment No. 7. Oct. 14, 1978.— Senate agreed to House amendments to Senate amendment.)		Nov. 14, 1978	95-628
H.R. 7581 Mr. Holland	To amend the Internal Revenue Code of 1954 to provide that certain income from a nonmember telephone company is not taken into account in determining whether any mutual or cooperative telephone company is exempt from income tax.	Oct. 25, 1977 H. Rept. 95-742	Jan. 24, 1978	Apr. 25, 1978 S. Rept. 95-762*	Apr. 27, 1978*	-----	(June 14, 1978.— House agreed to Senate amendments with amendments. Aug. 2, 1978.— Senate agreed to House amendments to Senate amendment.)		Aug. 15, 1978	95-345
H.R. 8149 Mr. Jones and others	To provide customs procedural reform, and for other purposes.	Sept. 23, 1977 H. Rept. 95-621*	Oct. 17, 1977*	May 2, 1978 S. Rept. 95-778*	June 7, 1978*	June 22, 1978	Sept. 19, 1978 (H. Rept. 95-1517)	Aug. 25, 1978 (H. Rept. 95-1517)	Oct. 3, 1978***	95-410
H.R. 8200 Mr. Edwards and others	To establish a uniform law on the subject of bankruptcies.	Sept. 8, 1977 H. Rept. 95-595**	Feb. 1, 1978	-----	Sept. 7, 1978*	-----	-----	-----	Nov. 6, 1978	95-598
H.R. 8212 Mr. Rogers	For the relief of Charles P. Bailey of North Palm Beach, Fla.	Oct. 27, 1977 H. Rept. 95-763†	Dec. 6, 1977	Dec. 15, 1977 Ordered placed on the Senate Calendar.	Dec. 15, 1977	-----	-----	-----	Dec. 28, 1977	95-27†
H.R. 8222 Mr. de Lugo and others	To apply duty-free treatment under certain circumstances to articles produced in the insular possessions of the United States, and for other purposes.	Sept. 29, 1978 H. Rept. 95-1670	Oct. 10, 1978	-----	-----	-----	-----	-----	-----	-----
H.R. 8309 Mr. Johnson and others	To authorize certain public works on rivers for navigation, and for other purposes.	July 28, 1977 H. Rept. 95-545 Pt. I.††	Oct. 13, 1977	Oct. 19, 1977 Ordered placed on the Senate Calendar.	May 4, 1978*	(See action on H.R. 8635.)	-----	-----	-----	-----

* With amendments.

** Reported by House Judiciary Committee.

*** Prior to the bill approval the House agreed to H. Con. Res. 725 which provided for the reenrollment with a technical correction.

† Private Law.

†† Reported by the House Public Works and Transportation Committee.

HOUSE BILLS AND RESOLUTIONS—Continued

NO. AND AUTHOR OF BILL	TITLE	REPORTED IN HOUSE	PASSED HOUSE	REPORTED IN SENATE	PASSED SENATE	SENT TO CONFERENCE	CONFERENCE REPORT AGREED TO IN—		DATE APPROVED
							HOUSE	SENATE	
H.R. 8422 Mr. Rostenkowski and others	To amend title XVIII of the Social Security Act to provide payment for rural health clinic services.	July 29, 1977 H. Rept. 95-548* Pt. I Sept. 19, 1977 Pt. II**	Oct. 17, 1977*	Oct. 17, 1977 <i>Ordered held at the desk.</i>	Oct. 19, 1977*	Oct. 25, 1977	Nov. 29, 1977 (H. Rept. 95-790)	Nov. 29, 1977 (H. Rept. 95-790)	Dec. 13, 1977
H.R. 8423 Mr. Rostenkowski and others	To amend titles II and XVIII of the Social Security Act to make improvements in the end stage renal disease program presently authorized under sec. 226 of that act.	July 29, 1977 H. Rept. 95-549	Sept. 12, 1977	Mar. 22, 1978 S. Rept. 95-714*	Apr. 10, 1978*	-----	(May 1, 1978.— <i>House agreed to Senate amendment with an amendment.</i> May 24, 1978.— <i>Senate agreed to House amendment to Senate amendment.</i>)		June 15, 1978
H.R. 8444 Mr. Ashley (Title II)	To establish a comprehensive national energy policy—Tax provisions.	July 27, 1977 H. Rept. 95-543	Aug. 5, 1977	(See action on H.R. 5263.)		-----	-----	-----	-----
H.R. 8533 Mr. Broadhead	To amend the Internal Revenue Code of 1954 to provide that income from the conducting of certain bingo games by certain tax-exempt organizations will not be subject to tax.	Sept. 22, 1978 H. Rept. 95-1608	Sept. 25, 1978	Oct. 10, 1978 <i>Committee discharged from further consideration.</i>	Oct. 10, 1978*	-----	(Oct. 13, 1978.— <i>House agreed to Senate amendments.</i>)		Oct. 21, 1978***
H.R. 8535 Mr. Conable	To amend the Internal Revenue Code of 1954 with respect to the treatment of amounts paid to relatives for purposes of the credit for expenses for household and dependent care services necessary for gainful employment.	May 1, 1978 H. Rept. 95-1092*	May 23, 1978	(See action on H.R. 13511.)		-----	-----	-----	-----
H.R. 8696 Mr. Pickle	Relating to the income tax treatment of an individual who receives a retroactive determination of eligibility for disability compensation from the Veterans' Administration.	Sept. 22, 1978 H. Rept. 95-1607	Oct. 10, 1978	-----	-----	-----	-----	-----	-----
H.R. 8729 Mr. Anderson	To provide assistance to airport operators to prepare and carry out noise compatibility programs, to provide assistance to aircraft operators to comply with noise standards, and for other purposes.	Dec. 13, 1977 H. Rept. 95-836†	Sept. 14, 1978	-----	Oct. 15, 1978*	-----	-----	-----	-----
H.R. 8755 Mr. Cotter and others	To make specific provisions for ball or roller bearing pillow block, flange, take-up, cartridge, and hanger units in the Tariff Schedules of the United States.	July 14, 1978 H. Rept. 95-1356	Sept. 18, 1978	Sept. 26, 1978* S. Rept. 95-1241*	Sept. 30, 1978*	-----	(Oct. 10, 1978.— <i>House agreed to Senate amendments.</i>)		Oct. 21, 1978

*With amendments.

**Reported by Interstate and Foreign Commerce.

***Prior to the approval of this bill, both Houses agreed to H. Con. Res. 754 directing that the provision relating to bingo is to be added back to the bill.

HOUSE BILLS AND RESOLUTIONS—Continued

NO. AND AUTHOR OF BILL	TITLE	REPORTED IN HOUSE	PASSED HOUSE	REPORTED IN SENATE	PASSED SENATE	SENT TO CONFERENCE	CONFERENCE REPORT AGREED TO IN—		DATE APPROVED	LAW NO.
							HOUSE	SENATE		
H.R. 8811 Mr. Ullman and Mr. Conable	To amend sec. 7747 of the Internal Revenue Code of 1954 with respect to the revocation of an election to receive retired pay as a judge of the Tax Court.	Oct. 25, 1977 H. Rept. 95-744	Jan. 24, 1978	Aug. 11, 1978 S. Rept. 95-1113	Aug. 23, 1978*		(Sept. 19, 1978.— House agreed to Senate amendments with amendments. Sept. 21, 1978.— Senate agreed to House amendments to Senate amendments.)		Oct. 17, 1978	95-472
H.R. 9192 Mr. Waggonner	To amend the Internal Revenue Code of 1954 to extend to banks for cooperatives the provision providing for ordinary loss and gain treatment on sales of bonds, etc.	Sept. 6, 1978 H. Rept. 95-1538	Oct. 3, 1978							
H.R. 9251 Mr. Jones and others	Relating to extensions of time for the existing tax treatment of certain items.	Oct. 12, 1977 H. Rept. 95-697*	Oct. 25, 1977	Apr. 19, 1978 S. Rept. 95-746*	May 11, 1978*	Sept. 28, 1978	Oct. 15, 1978 (H. Rept. 95-1798)	Oct. 15, 1978 (H. Rept. 95-1798)	Nov. 8, 1978	95-615
H.R. 9290 Mr. Ullman	To increase the temporary debt limit, and for other purposes.	Sept. 26, 1977 H. Rept. 95-632	Sept. 28, 1977	Sept. 29, 1977 <i>Ordered held at the desk and placed on the Senate Calendar</i>	Sept. 30, 1977*		(Oct. 4, 1977.— House agreed to Senate amendment.)		Oct. 4, 1977	95-120
H.R. 9346 Mr. Ullman	To amend the Social Security Act and the Internal Revenue Code of 1954 to strengthen the financing of the social security system, to reduce the effect of wage and price fluctuation on the system's benefit structure, to provide coverage under the system for officers and employees of the United States, of the State and local governments, and of nonprofit organizations, to increase the earnings limitation, to eliminate certain gender-based distinctions and provide for a study of proposals to eliminate dependency and sex discrimination from the social security program, and for other purposes.	Oct. 12, 1977 H. Rept. 95-702 Oct. 17, 1977 H. Rept. 95-702 Pt. 2	Oct. 27, 1977	Oct. 28, 1977 <i>Ordered placed on Senate Calendar.</i>	Nov. 4, 1977*	Nov. 30, 1977	Dec. 15, 1977 (H. Rept. 95-837)	Dec. 15, 1977 (S. Rept. 95-612)	Dec. 20, 1977	95-216
H.R. 9434 Mr. Rogers	To amend the Social Security Act to increase the dollar limitations and Federal medical assistance percentages applicable to the medicaid programs of Puerto Rico, the Virgin Islands, and Guam.	Oct. 27, 1977 H. Rept. 95-771	Feb. 6, 1978	Oct. 10, 1978 S. Rept. 95-1310*						
H.R. 9628 Mr. Preyer and others	To suspend until the close of June 30, 1980, the duty on certain nitrocellulose.	July 14, 1978 H. Rept. 95-1358	Sept. 18, 1978	Oct. 13, 1978 S. Rept. 95-1407*		(See action on H.R. 9628.)				
H.R. 9893 Mr. Fisher	To amend the Internal Revenue Code of 1954 to increase the adjusted gross income limitation on the credit for the elderly, to increase the amount of such credit, and for other purposes.	Sept. 25, 1978 H. Rept. 95-1623	Oct. 12, 1978			(See action on H.R. 13511.)				

* With amendments.

HOUSE BILLS AND RESOLUTIONS—Continued

NO. AND AUTHOR OF BILL	TITLE	REPORTED IN HOUSE	PASSED HOUSE	REPORTED IN SENATE	PASSED SENATE	SENT TO CONFERENCE	CONFERENCE REPORT AGREED TO IN—		DATE APPROVED	LAW NO.
							HOUSE	SENATE		
H.R. 9911 Mr. Duncan and Mr. Jones	To continue the close of June 30, 1981, the existing suspension of duties on certain forms of zinc.	July 14, 1978 H. Rept. 95-1357	Sept. 18, 1978	Sept. 26, 1978 S. Rept. 95-1242*	Sept. 30, 1978*	-----				
								(Oct. 10, 1978.— House agreed to Senate amendments Nos. 1-6. House agreed to Senate amendment to the title. Oct. 10, 1978.— House disagreed to Senate amendment No. 7. Oct. 10, 1978.— House agreed to Senate amendment No. 8 with an amendment. Oct. 15, 1978.— Senate agreed to House amendment to Senate amendment No. 8 with an amendment. Oct. 15, 1978.— Senate receded from its amendment No. 7.)		
H.R. 10161 Mr. St Germain	For the relief of the Eastern Telephone Supply and Manufacturing, Inc.	July 14, 1978 H. Rept. 95-1363	Aug. 1, 1978	Aug. 11, 1978 S. Rept. 95-1114*	Aug. 23, 1978*	-----			Oct. 25, 1978	95-516
								(Oct. 10, 1978.— House agreed to Senate amendment No. 1. Oct. 10, 1978.— House agreed to Senate amendment to the title. Oct. 10, 1978.— House disagreed to Senate amendment No. 2. Oct. 13, 1978.— Senate receded from amendment No. 2.)		
H.R. 10239 Mr. Burleson	To amend the Internal Revenue Code of 1954 to clarify the status of certain industrial development bonds issued to provide facilities for the furnishing of water, including water used to cool facilities for generating electric energy by steam.	Oct. 6, 1978 H. Rept. 95-1734	Oct. 13, 1978	(See action on H.R. 13511.)		-----				
H.R. 10625 Mr. Burleson and Mr. Poage	To continue the existing suspension of duty on natural graphite until the close of June 30, 1981.	July 14, 1978 H. Rept. 95-1359	Sept. 18, 1978	(See action on H.R. 10161.)		-----				
H.R. 10653 Mr. Cotter	To amend the Internal Revenue Code of 1954 with respect to the redemption of U.S. Railway Association certificates of value issued to railroads in reorganization, and for other purposes.	Sept. 6, 1978 H. Rept. 95-1539	Oct. 3, 1978	(See action on H.R. 13511.)		-----				
H.R. 10848 Mr. Stark	To amend title VI of the Social Security Act to provide that an individual who applies for supplemental security income benefits on the basis of disability shall be considered presumptively disabled if he has received social security or supplemental security income benefits as a disabled individual within the preceding five years.	June 13, 1978 H. Rept. 95-1289	July 17, 1978*	Oct. 9, 1978 S. Rept. 95-1311*		-----				

*With amendments.

HOUSE BILLS AND RESOLUTIONS—Continued

NO. AND AUTHOR OF BILL	TITLE	REPORTED IN HOUSE	PASSED HOUSE	REPORTED IN SENATE	PASSED SENATE	SENT TO CONFERENCE	CONFERENCE REPORT AGREED TO IN—		DATE APPROVED	LAW NO.
							HOUSE	SENATE		
H.R. 11005 Mr. Vanik	To provide authorization of appropriations for the U.S. International Trade Commission for fiscal year 1979.	Apr. 18, 1978 H. Rept. 95-1060	May 15, 1978*	May 25, 1978 S. Rept. 95-914*	June 28, 1978*	-----	(Sept. 19, 1978.— House agreed to Senate amendment with an amendment. Sept. 28, 1978.— Senate agreed to House amendment to Senate amendment.)		Oct. 10, 1978	95-430
H.R. 11055 Mr. Ullman and Mr. Foley	Relating to the year for including in income certain payments under the Agricultural Act of 1949 received in 1978 but attributable to 1977.	Mar. 7, 1978 H. Rept. 95-929*	Mar. 13, 1978	Mar. 15, 1978 Ordered held at the desk.	Mar. 22, 1978	-----	-----		Apr. 7, 1978	95-258
H.R. 11370 Mr. Corman and others	To authorize an appropriation to reimburse certain expenditures for social services provided by the States prior to Oct. 1, 1975, under titles I, IV-A, VI, X, XIV, and XVI of the Social Security Act.	May 9, 1978 H. Rept. 95-1114* Pt. II	May 23, 1978	May 24, 1978 Ordered placed on the Senate Calendar.	May 25, 1978	-----	-----		June 12, 1978	95-291
H.R. 11400 Mr. Burke	To make permanent the existing temporary suspension of duty on certain dyeing and tanning materials.	July 14, 1978 H. Rept. 95-1360	Sept. 18, 1978	Oct. 7, 1978 S. Rept. 95-1299*	Oct. 12, 1978*	-----	-----		-----	-----
H.R. 11518 Mr. Ullman	To extend the existing temporary debt limit.	Mar. 17, 1978 H. Rept. 95-984	Mar. 21, 1978	Mar. 21, 1978 Ordered held at the desk.	Mar. 22, 1978	-----	-----		Mar. 27, 1978	95-252
H.R. 11545 Mr. Poage	To modify the method of establishing quotas on the importation of certain meat, to include within such quotas certain meat products, and for other purposes.	Aug. 30, 1978 H. Rept. 95-1532	Oct. 13, 1978	Oct. 13, 1978 Ordered held at the desk.	Oct. 15, 1978	(Nov. 11, 1978.—Bill vetoed.)	-----		-----	-----
H.R. 11711 Mr. Vanik and others	To improve the operation of the adjustment assistance programs for workers and firms under the Trade Act of 1974.	Apr. 18, 1978 H. Rept. 95-1061	Sept. 8, 1978	Oct. 10, 1978 S. Rept. 95-1313	Oct. 15, 1978*	-----	(Oct. 15, 1978.— House agreed to Senate amendment with amendments.)		-----	-----
H.R. 11741 Mr. Lederer and others	To amend sec. 118 of the Internal Revenue Code of 1954 to clarify the treatment of contributions in aid of construction to regulated electric or gas public utilities.	Sept. 18, 1978 H. Rept. 95-1577	Oct. 3, 1978	(See action on H.R. 13511.)		-----	-----		-----	-----
H.R. 12050 Mr. Ullman	To amend the Internal Revenue Code of 1954 to provide a Federal income tax credit for tuition.	Apr. 17, 1978 H. Rept. 95-1056*	June 1, 1978	Aug. 4, 1978 S. Rept. 95-1066*	Aug. 15, 1978*	Sept. 19, 1978	Oct. 3, 1978 (H. Rept. 95-1682) Oct. 13, 1978 (H. Rept. 95-1790)	Oct. 2, 1978 (S. Rept. 95-1265) (Oct. 15, 1978.— Senate recommitted conference report.)	-----	-----

*With amendments.

HOUSE BILLS AND RESOLUTIONS—Continued

NO. AND AUTHOR OF BILL	TITLE	REPORTED IN HOUSE	PASSED HOUSE	REPORTED IN SENATE	PASSED SENATE	SENT TO CONFERENCE	CONFERENCE REPORT AGREED TO IN—		DATE APPROVED	LAW NO.
							HOUSE	SENATE		
H.R. 12051 Mr. Rangel and Mr. Conable	Relating to the application of certain provisions of the Internal Revenue Code of 1954 to specified transactions by certain public employee retirement systems created by the State of New York or any of its political subdivisions.	Sept. 21, 1978 H. Rept. 95-1605	Oct. 3, 1978	Oct. 7, 1978 <i>Committees discharged from further consideration.</i>	Oct. 7, 1978				Oct. 21, 1978	95-497
H.R. 12165 Mr. Vander Jagt	To extend until the close of June 30, 1981, the existing suspension of duties on certain metal waste and scrap, unwrought metal, and other articles of metal.	July 14, 1978 H. Rept. 95-1361	Sept. 12, 1978	Sept. 26, 1978 S. Rept. 95-1243*	Sept. 30, 1978*			(Oct. 10, 1978.— <i>House agreed to Senate amendments</i>)	Oct. 24, 1978	95-508
H.R. 12200 Mr. Holland	Relating to the tax treatment of the exercise after 1975 of certain qualified stock options.	Sept. 6, 1978 H. Rept. 95-1540	Oct. 3, 1978							
H.R. 12232 Mr. Corman and Mr. Bafalis	To amend the Unemployment Compensation Amendments of 1976 with respect to the National Commission on Unemployment Compensation, and for other purposes.	May 11, 1978 H. Rept. 95-1135	July 17, 1978	Aug. 10, 1978 S. Rept. 95-1104*	Aug. 23, 1978*	Sept. 28, 1978**				
H.R. 12352 Mr. Rosentkowski	To amend the Internal Revenue Code of 1954 to provide that income from certain railroad rolling stock shall be treated as income from sources within the United States.	Sept. 12, 1978 H. Rept. 95-1561	Sept. 25, 1978	(See action on H.R. 13511.)						
H.R. 12380 Mr. Corman	To amend the Federal-State Extended Unemployment Compensation Act of 1970 with respect to an individual's eligibility period for benefits under such act.	June 5, 1978 H. Rept. 95-1262	July 17, 1978	Aug. 10, 1978 S. Rept. 95-1105	Aug. 23, 1978*	Sept. 28, 1978**				
H.R. 12532 Mr. Steiger and Mr. Fisher	To amend the Internal Revenue Code of 1954 to provide that the use of the zero bracket amount will not reduce the benefits of income averaging.	Sept. 25, 1978 H. Rept. 95-1624	Oct. 10, 1978							
H.R. 12578 Mr. Waggonner and Mr. Frenzel	To amend the Internal Revenue Code of 1954 to make certain technical changes.	June 12, 1978 H. Rept. 95-1286	Sept. 12, 1978							
H.R. 12592 Mr. Frenzel	To extend for an additional period the existing tax treatment of certain activities of certain private foundations.	Sept. 25, 1978 H. Rept. 95-1622	Oct. 10, 1978							
H.R. 12606 Mr. Waggonner	To provide that annuity contracts purchased by the Uniformed Services University of the Health Sciences shall be entitled to the benefits of section 403(b) of the Internal Revenue Code of 1954.	Sept. 6, 1978 H. Rept. 95-1541	Oct. 3, 1978	(See action on H.R. 13511.)						
H.R. 12739 Mr. Kemp	To suspend the duty on live worms until the close of June 30, 1981.	July 14, 1978 H. Rept. 95-1362								

*With amendments.

**Conferees did not meet.

HOUSE BILLS AND RESOLUTIONS—Continued

NO. AND AUTHOR OF BILL	TITLE	RE-PORTED IN HOUSE	PASSED HOUSE	RE-PORTED IN SENATE	PASSED SENATE	SENT TO CONFERENCE	CONFERENCE REPORT AGREED TO IN—		DATE APPROVED	LAW NO.
							HOUSE	SENATE		
H.R. 12828 Mr. Jenkins	To amend the Internal Revenue Code of 1954 to exclude from the definition of an unrelated trade or business qualified convention and trade show activities carried out by an organization described in sec. 501(c)(3).	Sept. 18, 1978 H. Rept. 95-1578	Oct. 3, 1978							
H.R. 12841 Mr. Ullman	To prohibit the issuance of regulations on the taxation of fringe benefits, and for other purposes.	May 31, 1978 H. Rept. 95-1232	June 28, 1978*	June 28, 1978 Ordered held at the desk.	Aug. 2, 1978* Aug. 4, 1978* Previous passage revisited and passed again.			(Sept. 19, 1978.— House agreed to Senate amendments.)	Oct. 6, 1978	95-427
H.R. 12846 Mr. Pickle	To amend the Internal Revenue Code of 1954 to clarify the application of the investment tax credit to certain single purpose enclosures or structures for raising poultry or hogs or for use as greenhouses.	Oct. 11, 1978 H. Rept. 95-1761	Oct. 13, 1978		(See action on H.R. 13511.)					
H.R. 12972 Miss Keyes and others	To amend title XVI of the Social Security Act to remove certain work disincentives for the disabled under the supplemental security income benefits program.	July 12, 1978 H. Rept. 95-1345	Aug. 1, 1978	Oct. 10, 1978 S. Rept. 95-1312*						
H.R. 12973 Mr. Corman	To amend title XX of the Social Security Act to increase the entitlement ceiling and otherwise provide for an expanded social services program, to promote consultation and cooperation efforts among States, localities, and other local public and private agencies to coordinate services, to extend certain provisions of Public Law 94-401, and for other purposes.	June 21, 1978 H. Rept. 95-1312	July 25, 1978*	Oct. 9, 1978 S. Rept. 95-1306*						
H.R. 13047 Mr. Frenzel	To amend the Internal Revenue Code of 1954 with respect to the treatment of redemptions of discount coupons.	Oct. 4, 1978 H. Rept. 95-1707	Oct. 13, 1978		(See action on H.R. 13511.)					
H.R. 13092 Mr. Ullman	To amend the Internal Revenue Code of 1954 to extend the optional small tax case procedures to additional taxpayers, and to make certain changes relating to the authority of commissioners of the Tax Court.	Sept. 22, 1978 H. Rept. 95-1609	Oct. 10, 1978		(See action on H.R. 13511.)					
H.R. 13097 Mr. Ros-tenkowski	To amend certain provisions of title XVIII of the Social Security Act with respect to the medicare program established by such title, and for other purposes.	Aug. 31, 1978 H. Rept. 95-1533	Sept. 18, 1978							

*With amendments.

HOUSE BILLS AND RESOLUTIONS—Continued

NO. AND AUTHOR OF BILL	TITLE	REPORTED IN HOUSE	PASSED HOUSE	REPORTED IN SENATE	PASSED SENATE	SENT TO CONFERENCE	CONFERENCE REPORT AGREED TO IN—		DATE APPROVED	LAW NO.
							HOUSE	SENATE		
H.R. 13167 Mr. Duncan	To amend the Internal Revenue Code of 1954 to insure that the deduction for contributions to a black lung benefit trust be allowed for any such contributions which are made for the purpose of satisfying unfunded future liability.	Sept. 29, 1978 H. Rept. 95-1656	Oct. 3, 1978	Oct. 3, 1978 <i>Ordered held at the desk.</i>	Oct. 10, 1978				Oct. 20, 1978	95-488
H.R. 13336 Mr. Waggonner	To amend the Internal Revenue Code of 1954 to provide an exemption from withholding of tax on nonresident aliens for ship suppliers in respect of certain commissions paid to nonresident aliens.	Oct. 6, 1978 H. Rept. 95-1744	Oct. 13, 1978	Oct. 13, 1978 <i>Ordered held at the desk.</i>						
H.R. 13385 Mr. Ullman	To provide for a temporary increase in the public debt limit.	July 13, 1978 H. Rept. 95-1349	July 19, 1978	July 27, 1978 S. Rept. 95-1042	Aug. 2, 1978				Aug. 3, 1978	95-333
H.R. 13488 Mr. Waggonner and others	To amend the Internal Revenue Code of 1954 with respect to the tax treatment of earned income of United States citizens and resident aliens from sources outside the United States, and for other purposes.	Aug. 10, 1978 H. Rept. 95-1463	Sept. 25, 1978	(See action on H.R. 9251.)						
H.R. 13511 Mr. Ullman	To amend the Internal Revenue Code of 1954 to reduce income taxes, and for other purposes.	Aug. 4, 1978 H. Rept. 95-1445*	Aug. 10, 1978	Oct. 1, 1978 S. Rept. 95-1263*	Oct. 10, 1978*	Oct. 12, 1978	Oct. 15, 1978 (H. Rept. 95-1800)	Oct. 15, 1978 (H. Rept. 95-1800)	Nov. 6, 1978	95-600
H.R. 13719 Mr. Martin	To offset the loss in tax revenues incurred by Guam and the Virgin Islands by reason of certain Federal tax reductions.	Sept. 29, 1978 H. Rept. 95-1669	Oct. 10, 1978	Oct. 10, 1978 <i>Ordered held at the desk.</i>	Oct. 15, 1978*		(Oct. 15, 1978.— House agreed to Senate amendment.)		(Nov. 8, 1978.— Bill vetoed.)	
H.R. 13750 Mr. de la Garza	To implement the International Sugar Agreement, 1977, between the United States and foreign countries, to protect the welfare of consumers of sugar and of those engaged in the domestic sugar industry, and for other purposes.	Aug. 11, 1978 H. Rept. 95-1484** Pt. I, Sept. 11, 1978 H. Rept. 95-1484 Pt. II	Oct. 6, 1978	Oct. 13, 1978 <i>Committee discharged from further consideration.</i>	Oct. 13, 1978*	Oct. 13, 1978	Oct. 15, 1978 (H. Rept. 95-1807) (Oct. 15, 1978.— House rejected conference report.)	Oct. 15, 1978 (H. Rept. 95-1807)		
H.R. 13758 Mr. Lederer	To amend the Internal Revenue Code of 1954 to provide the same treatment, with respect to determination of sources of income, for interest paid by foreign branches of domestic banks and interest paid by foreign branches of domestic savings and loan institutions.	Oct. 6, 1978 H. Rept. 95-1745	Oct. 13, 1978	(See action on H.R. 13511.)						
H.R. 13817 Mr. Ros-tenkowski and Ms. Keys	To amend the Social Security Act with respect to health programs authorized under it and for other purposes.	Aug. 31, 1978 H. Rept. 95-1534	Sept. 18, 1978							

*With amendments.

** Reported by House Agriculture Committee.

**STATUS OF BILLS ON WHICH LEGISLATIVE ACTION WAS TAKEN BY
COMMITTEE ON FINANCE**

**NINETY-FIFTH CONGRESS
SENATE BILLS AND RESOLUTIONS**

NO. AND AUTHOR OF BILL	TITLE	RE- PORTED IN HOUSE	PASSED HOUSE	RE- PORTED IN SENATE	PASSED SENATE	SENT TO CONFERENCE	CONFERENCE REPORT AGREED TO IN—		DATE AP- PROVED	LAW NO.
							HOUSE	SENATE		
S. Con. Res. 73 Mr. Dole and others	To express the sense of the U.S. Congress regarding the imposition of import fees on crude oil by the President.	-----	-----	May 9, 1978 S. Rept. 95-787*	-----	-----	-----	-----	-----	-----
S. Res. 76 Mr. Hayakawa and others	Relating to trade barriers on dried prunes and walnuts.	-----	-----	Sept. 9, 1977 S. Rept. 95-426*	Sept. 16, 1977*	-----	-----	-----	-----	-----
S. Res. 97 Mr. Long	Authorizing additional expenditures by the Committee on Finance for inquiries and investigations.	-----	-----	Mar. 1, 1977 <i>No written report.</i> June 10, 1977 S. Rept. 95-246*†	June 14, 1977	-----	-----	-----	-----	-----
S. Res. 98 Mr. Long	Authorizing the printing of a history of the Committee on Finance as a Senate document.	-----	-----	Mar. 1, 1977 <i>No written report.</i> Mar. 9, 1977 S. Rept. 95-45†	Mar. 14, 1977	-----	-----	-----	-----	-----
S. Res. 99 Mr. Long	Authorizing additional expenditures by the Committee on Finance for routine purposes.	-----	-----	Mar. 1, 1977 <i>No written report.</i> Mar. 9, 1977 S. Rept. 95-46*†	Mar. 14, 1977*	-----	-----	-----	-----	-----
S. Con. Res. 113 Mr. Byrd of West Virginia for Mr. Long	Relating to H.R. 13511, simplified employee pensions.	-----	-----	-----	Oct. 13, 1978	-----	-----	-----	-----	-----
S. Res. 126 Mr. Talmadge (for Mr. Long)	To waive sec. 303(a) of the Congressional Budget Act with respect to the consideration of H.R. 3477.	-----	-----	Mar. 23, 1977 <i>No written report.</i> Apr. 18, 1977 S. Rept. 95-80††	Apr. 19, 1977	-----	-----	-----	-----	-----

* Reported with amendments.

† Reported by Senate Rules and Administration Committee.

†† Reported by Senate Committee on the Budget.

SENATE BILLS AND RESOLUTIONS—Continued

NO. AND AUTHOR OF BILL	TITLE	REPORTED IN HOUSE	PASSED HOUSE	REPORTED IN SENATE	PASSED SENATE	SENT TO CONFERENCE	CONFERENCE REPORT AGREED TO IN—		DATE APPROVED	LAW NO.
							HOUSE	SENATE		
S. Res. 315 Mr. Long	To waive sec. 303(a) of the Congressional Budget Act of 1974 with respect to the consideration of H.R. 5322, a bill providing additional financing for the social security system.			Nov. 2, 1977 <i>No written report.</i> Nov. 2, 1977† <i>No written report.</i>	Nov. 2, 1977					
S. Res. 392 Mr. Long	Authorizing additional expenditures by the Committee on Finance for inquiries and investigations.			Feb. 7, 1978 <i>No written report.</i> Mar. 1, 1978 S. Rept. 95-651††	Mar. 6, 1978					
S. Res. 475 Mr. Roth and others	To express the sense of the Senate with respect to the small district reorganization plan of the Internal Revenue Service.			Oct. 9, 1978 S. Rept. 95-1308						
S. Res. 487 Mr. Long	Authorizing \$200,000 for supplemental expenditures by the Committee on Finance for inquiries and investigations.			June 22, 1978 <i>No written report.</i> July 28, 1978 S. Rept. 95-1046††	Aug. 2, 1978					
S. Res. 488 Mr. Long	To waive sec. 402(a) of the Congressional Budget Act with respect to the consideration of H.R. 11005.			June 22, 1978 <i>No written report.</i> June 28, 1978 S. Rept. 95-905†	June 28, 1978					
S. Res. 524 Mr. Long	To waive original resolution with respect to Senate consideration of H.R. 3946.			July 21, 1978 <i>No written report.</i> Aug. 7, 1978 S. Rept. 95-1067† Aug. 25, 1978 <i>Indefinitely postponed.</i>						
S. Res. 527 Mr. Cannon	To waive sec. 303(a) of the Congressional Budget Act with respect to consideration of S. 3279.			July 26, 1978 <i>No written report.</i> Aug. 10, 1978 S. Rept. 95-1089†	Aug. 18, 1978					

* Reported with amendments.

** Reported by the Senate Committee on Human Resources.

† Reported by Senate Committee on the Budget.

†† Reported by Committee on Rules and Administration.

SENATE BILLS AND RESOLUTIONS—Continued

No. AND AUTHOR OF BILL	TITLE	RE- PORTED IN HOUSE	PASSED HOUSE	RE- PORTED IN SENATE	PASSED SENATE	SENT TO CONFERENCE	CONFERENCE REPORT AGREED TO IN—		DATE AP- PROVED	LAW No.
							HOUSE	SENATE		
S. Res. 553 Mr. Long	To waive sec. 402(a) of the Congressional Budget Act with respect to consideration of H.R. 2852.			Sept. 7, 1978 No written report. Sept. 20, 1978 S. Rept. 95-1201**	Sept. 23, 1978					
S. 143 Mr. Talmadge and others	To strengthen the capability of the Government to detect, prosecute, and punish fraudulent activities under the medicare and medicaid programs, and for other purposes.			Sept. 26, 1977 S. Rept. 94-453* Sept. 30, 1977 Indef- nitely postponed.					(See action on H.R. 3.)	
S. 1538 Mr. Magnuson	To amend title IV of the Federal Coal Mine Health and Safety Act to improve the black lung benefits program established thereunder, to impose an excise tax on the sale or use of coal, and for other purposes.			May 16, 1977 S. Rept. 95-209† July 12, 1977 S. Rept. 95-336* Sept. 20, 1977 Indef- nitely post- poned. See H.R. 4544	July 21, 1977*				(See action on H.R. 4544 and H.R. 6322.)	
S. 2125 Mr. Williams	To amend title IV of the Employee Retirement Income Security Act of 1974 to authorize the Pension Benefit Guaranty Corporation to extend for not more than 18 months, the date on which the corporation first begins paying benefits under terminated multiemployer plans.			Nov. 1, 1977 S. Rept. 95-570*** Nov. 3, 1977 Indef- nitely post- poned.						
S. 2266 Mr. DeConcini and Mr. Wallop	To establish a uniform law on the subject of bankruptcies.			July 14, 1978 S. Rept. 95-989†† Aug. 10, 1978 S. Rept. 95-1106* Sept. 7, 1978 Indef- nitely post- poned.					(See action on H.R. 8200.)	

* With amendments.

** Reported by Committee on the Budget.

*** Reported jointly by Committees on Human Resources and Finance.

† Reported by Committee on Human Resources.

†† Reported by Senate Judiciary Committee and referred to Finance Committee for not to exceed 30 days to consider certain provisions of the bill.

SENATE BILLS AND RESOLUTIONS—Continued

NO. AND AUTHOR OF BILL	TITLE	REPORTED IN HOUSE	PASSED HOUSE	REPORTED IN SENATE	PASSED SENATE	SENT TO CONFERENCE	CONFERENCE REPORT AGREED TO IN—		DATE APPROVED	LAW NO.
							HOUSE	SENATE		
S. 2352 Mr. Long	To amend the Internal Revenue Code of 1954 and the Employee Retirement Income Security Act of 1974 to make compliance with Federal employee benefit plan requirements easier by eliminating dual Treasury Department and Labor Department jurisdiction over certain requirements and reducing the number of reports and other paperwork required, and for other purposes.			Dec. 15, 1977 S. Rept. 95-613 <i>Ordered placed on Calendar.</i>						
S. 2360 Mr. Moynihan	To authorize an appropriation to reimburse certain expenditures for social services provided by the States prior to Oct. 1, 1975, under titles I, IV, VI, X, XIV, and XVI of the Social Security Act.			Feb. 6, 1978 S. Rept. 95-632* May 25, 1978 <i>Indefinitely postponed.</i>						
S. 2779 Mr. Long	Authorization of additional appropriations for the work incentive program.			Mar. 22, 1978 S. Rept. 95-713	Apr. 4, 1978					
S. 3279 Mr. Cannon	To provide assistance to aircraft operators to aid them in complying with Federal aircraft noise standards, to amend the Airport and Airway Development Act of 1970 to provide assistance to airport operators and aircraft operators to aid them in complying with noise standards, and for other purposes.			July 11, 1978 S. Rept. 95-976** Oct. 5, 1978 <i>No written report.</i>						

*With amendments.

**Reported by Senate Commerce, Science, and Transportation Committee.

PRESIDENTIAL MESSAGES AND EXECUTIVE COMMUNICATIONS REFERRED TO COMMITTEE ON FINANCE

NINETY-FIFTH CONGRESS

TITLE AND DATE REFERRED TO COMMITTEE

Jan. 4, 1977

Message from the President—Personal and business tax reductions in 1977. (PM No. 1.)

Jan. 6, 1977

Message from the President—Rescissions and deferrals. (PM No. 3.)

Jan. 6, 1977

Message from the President—Rescission and deferrals. (PM No. 4.)

Jan. 6, 1977

Letter from the Director, Office of Management and Budget transmitting, pursuant to law, the cumulative report on rescissions and deferrals for November 1976 (with an accompanying report). (EC No. 1.)

Jan. 6, 1977

Letter from the Director, Office of Management and Budget transmitting, pursuant to law, the cumulative report on rescissions and deferrals for October 1976 (with an accompanying report). (EC No. 2.)

Jan. 6, 1977

Letter from the Chairman, East-West Foreign Trade Board transmitting, pursuant to law, the Board's sixth quarterly report (with an accompanying report). (EC No. 69.)

Jan. 6, 1977

Letter from the Under Secretary of the Department of Health, Education, and Welfare transmitting a draft of the bill to amend the Social Security Act (with accompanying papers). (EC No. 70.)

Jan. 6, 1977

Letter from the Under Secretary of the Department of Health, Education, and Welfare transmitting, pursuant to law, the second annual report and analysis of the findings of medicare validation sample surveys of hospitals (with an accompanying report). (EC No. 71.)

Jan. 6, 1977

Letter from the Chairman, U.S. International Trade Commission transmitting the 1975 annual report of the U.S. International Trade Commission (with an accompanying report). (EC No. 72.)

Jan. 6, 1977

Letter from the Director, Joint Commission on the Accreditation of Hospitals transmitting a rebuttal to HEW's second annual report on medicare validation surveys of hospitals accredited by the Joint Commission on Accreditation of Hospitals (with an accompanying report). (EC No. 197.)

Jan. 6, 1977

Letter from the Secretary of Labor transmitting, pursuant to law, the seventh annual report on the Work Incentive Program (with an accompanying report). (EC No. 198.)

Jan. 6, 1977

Letter from the Under Secretary of the Department of Health, Education, and Welfare transmitting, pursuant to law, a report concerning grants approved by the Department which are financed wholly with Federal funds (with accompanying papers). (EC No. 199.)

Jan. 6, 1977

Letter from the Chairman, U.S. International Trade Commission transmitting, pursuant to law, the 27th report of the U.S. International Trade Commission on the operation of the trade agreements programs (with an accompanying report). (EC No. 200.)

Jan. 6, 1977

Letter from the Chairman, U.S. International Trade Commission transmitting, pursuant to law, the eighth quarterly report on trade between the United States and the nonmarket economy countries (with an accompanying report). (EC No. 208.)

Jan. 6, 1977

Letter from the Comptroller General of the United States transmitting, pursuant to law, remarks concerning the deferral proposals and supplementary reports contained in the President's fifth special message for fiscal year 1977; pursuant to the order of Jan. 30, 1975. (Jointly referred to Committees on Appropriations, the Budget, Armed Services, Foreign Relations, Labor and Public Welfare, and Finance.) (EC No. 299.)

Jan. 12, 1977

Letter from the Director, Office of Management and Budget transmitting, pursuant to law, the cumulative report on rescissions and deferrals for the month of January 1977 (with an accompanying report). (EC No. 317.)

**PRESIDENTIAL MESSAGES AND EXECUTIVE COMMUNICATIONS REFERRED TO COMMITTEE
ON FINANCE—Continued**

TITLE AND DATE REFERRED TO COMMITTEE—Continued

Jan. 12, 1977

Letter from the Fiscal Assistant Secretary for the Department of the Treasury transmitting, pursuant to law, the Statement of Liabilities and Other Financial Commitments of the U.S. Government as of Sept. 30, 1976 (with an accompanying report). (EC No. 342.)

Jan. 12, 1977

Letter from the Secretary of the Treasury transmitting, pursuant to law, the Combined Statement of Receipts, Expenditures and Balances of the U.S. Government for the fiscal year ended Sept. 30, 1976 (with an accompanying report). (EC No. 343.)

Jan. 12, 1977

Letter from the Under Secretary of the Department of Health, Education, and Welfare transmitting, pursuant to law, a report on the findings and recommendations with respect to the appropriateness of reimbursement under pt. B of medicine for services related to aphakia when performed by optometrists (with an accompanying report). (EC No. 344.)

Jan. 14, 1977

Communication from the President transmitting proposed legislation which would authorize the Secret Service to furnish protection to a person who as a Federal Government official or as a member of such official's immediate family had been receiving protection for a period immediately preceding Jan. 20, 1977, if the President determined that such person may thereafter be in significant danger (with accompanying papers). (EC No. 382.)

Jan. 18, 1977

Message from the President—Proposed rescissions. (PM No. 21.)

Jan. 19, 1977

Letter from the Special Representative for Trade Negotiations transmitting, pursuant to law, a report setting forth actions to be taken by the President in response to certain trade practices of foreign governments (with an accompanying report). (EC No. 406.)

Jan. 19, 1977

Letter from the Secretary of the Treasury transmitting a draft bill to amend the Tariff Act of 1930 to raise the monetary ceiling for non-judicial forfeiture of any vessel, vehicle, merchandise, or baggage seized under the customs laws, and for other purposes (with an accompanying paper). (EC No. 407.)

Jan. 19, 1977

Letter from Director, Office of Management and Budget transmitting proposed legislation, re: Income assistance simplification. (Jointly referred to Committees on Finance, Labor and Public Welfare, Agriculture and Forestry, and Banking, Housing, and Urban Affairs.) (EC No. 437.)

Jan. 20, 1977

Communication from the President, informing the Senate of his intention to withdraw the designation of the People's Republic of the Congo as a beneficiary developing country for purposes of the generalized system of preferences. (EC No. 444.)

Jan. 24, 1977

Letter from the Secretary of Labor transmitting, pursuant to law, a report on the program established by the Emergency Unemployment Compensation Act (with an accompanying report). (EC No. 424.)

Jan. 31, 1977

Message from the President—Proposed Economic Recovery. (Jointly referred to Committees on Finance, Labor and Public Welfare, and Public Works.) (PM No. 32.)

Feb. 11, 1977

Letter from the Director, Office of Management and Budget, transmitting, pursuant to law, a cumulative report on rescissions and deferrals for February 1977 (with an accompanying report). (Jointly referred to Committees on Appropriations, the Budget, Commerce, Armed Services, Environment and Public Works, Energy and Natural Resources, Foreign Relations, Banking, Housing, and Urban Affairs, Judiciary, Agriculture and Forestry, Human Resources, Finance, and Government Operations.) (EC No. 639.)

Feb. 22, 1977

Letter from the Acting Comptroller General of the United States transmitting, pursuant to law, comments on nine new proposed rescissions and eight new deferrals, and five supplementary reports to previously proposed deferrals contained in the President's seventh special message for fiscal year 1977 (with accompanying papers). (Jointly referred to Committees on Appropriations, the Budget, Energy and Natural Resources, Foreign Relations, Armed Services, Banking, Housing and Urban Affairs, Small Business, Commerce, Science and Transportation, Finance, and Agriculture and Forestry.) (EC No. 672.)

Feb. 22, 1977

Letter from the Secretary of the Treasury affirming his support of Treasury-proposed legislation which would provide the Treasury the authority to invest its excess operating cash in earning assets on a short-term basis for cash management purposes. (EC No. 693.)

Feb. 22, 1977

Letter from the Secretary of the Treasury transmitting a draft of proposed legislation to authorize additional appropriations under title II of the Public Works Employment Act of 1976 (with accompanying papers). (EC No. 694.)

**PRESIDENTIAL MESSAGES AND EXECUTIVE COMMUNICATIONS REFERRED TO COMMITTEE
ON FINANCE—Continued**

TITLE AND DATE REFERRED TO COMMITTEE—Continued

Feb. 22, 1977

Letter from the Secretary of the Treasury transmitting a draft of proposed legislation to provide for a refund of 1976 individual income taxes and other payments to reduce individual and business income taxes, and to provide tax simplification and reform (with accompanying papers). (EC No. 695.)

Feb. 24, 1977

Letter from the Secretary of Labor transmitting a draft of proposed legislation to extend the emergency unemployment compensation program, to amend the number of weeks of benefits, and for other purposes (with accompanying papers). (EC No. 729.)

Mar. 3, 1977

Letter from the Secretary of the Treasury transmitting, pursuant to law, a report on the state of the finances of the U.S. Government for the combined fiscal year ended June 30, 1976, and transition quarter ended Sept. 30, 1976 (with an accompanying report). (EC No. 791.)

Mar. 11, 1977

Message from the President—Report on the canned mushroom industry. (PM No. 49.) (H. Doc. 95-96.)

Mar. 14, 1977

Letter from the Director, Office of Management and Budget, transmitting, pursuant to law, a cumulative report on rescissions and deferrals for the month of March 1977 (with an accompanying report). (Jointly referred to Committee on Appropriations, Budget, Commerce, Science and Transportation, Armed Services, Energy and Natural Resources, Finance, Environment and Public Works, Human Resources, Small Business, Foreign Relations, Agriculture, Nutrition, and Forestry, Judiciary, and Governmental Affairs.) (EC No. 879.)

Mar. 14, 1977

Letter from the Chairman, U.S. International Trade Commission transmitting a draft of proposed legislation to provide authorization of appropriations for the U.S. International Trade Commission for fiscal year 1978 (with accompanying papers). (EC No. 882.)

Mar. 15, 1977

Letter from the Secretary of the Interior transmitting a draft of proposed legislation to authorize a program of grants to the Government of Guam for capital improvement of public facilities, and for other purposes (with accompanying papers. (Jointly referred to Committees on Finance and Energy and Natural Resources.) (EC No. 902.)

Mar. 17, 1977

Message from the President—Tenth Annual Report on the Operation of the Automotive Products Trade Act of 1965. (PM No. 50.) (Finance committee print.)

Mar. 22, 1977

Message from the President—Reforms in the election system. (Jointly referred to Committees on Finance, Rules and Administration, Judiciary, and Governmental Affairs.) (PM No. 55.)

Mar. 22, 1977

Letter from the Chairman, U.S. International Trade Commission transmitting, pursuant to law, the report and press release on sugar (investigation No. TA-201-16) (with an accompanying report and papers). (EC No. 954.)

Mar. 23, 1977

Letter of the Comptroller General of the United States transmitting, pursuant to law, a report on the withdrawal of one recession proposal and three revisions to previously reported deferrals contained in the President's eighth special message for fiscal year, 1977. (Jointly referred to Committees on Finance, Appropriations, Budget, Armed Services, Commerce, Science, and Transportation, and Select Committee on Small Business.) (EC No. 962.)

Mar. 31, 1977

Letter from the Secretary of Health, Education, and Welfare transmitting, pursuant to law, a report of Federal activities related to welfare programs for the period from July 1, 1975, to June 30, 1976 (with an accompanying report). (EC No. 1028.)

Apr. 4, 1977

Message from the President—Report on the Footwear Industry. (H. Doc. 95-117.) (PM No. 62.)

Apr. 4, 1977

Letter from the Chairman, International Trade Commission, transmitting, pursuant to law, the ninth quarterly report on trade between the United States and the nonmarket economy countries (with an accompanying report). (EC No. 1043.)

**PRESIDENTIAL MESSAGES AND EXECUTIVE COMMUNICATIONS REFERRED TO COMMITTEE
ON FINANCE—Continued**

TITLE AND DATE REFERRED TO COMMITTEE—Continued

Apr. 18, 1977

Communication from the Director, Office of Management and Budget, transmitting, pursuant to law, a cumulative report on rescissions and deferrals for the month of April 1977 (with an accompanying report). (Jointly referred to Committees on Appropriations, the Budget, Foreign Relations, Commerce, Science, and Transportation, Armed Services, Energy and Natural Resources, Environment and Public Works, Human Resources, Agriculture, Nutrition, and Forestry, Finance, Judiciary, Governmental Affairs, Banking, Housing, and Urban Affairs, and Select Committee on Small Business.) (EC No. 1097.)

Apr. 18, 1977

Letter from the fiscal Assistant Secretary of the Treasury transmitting, pursuant to law, the 21st annual report on the financial condition and results of the operations of the Highway Trust Fund for fiscal year 1976 and the transition quarter (with an accompanying report). (EC No. 1124.)

Apr. 18, 1977

Letter from the fiscal Assistant Secretary of the Treasury transmitting, pursuant to law, the sixth annual report on the financial condition and results of the operations of the Airport and Airway Trust Fund for fiscal year 1976 and the transition quarter (with an accompanying report). (EC No. 1125.)

Apr. 18, 1977

Letter from the Chairman, U.S. International Trade Commission, transmitting, pursuant to law, a special report on East-West trade entitled "Probable Impact on U.S. Trade of Granting Most-Favored-Nation Treatment to the U.S.S.R." (with an accompanying report). (EC No. 1126.)

Apr. 19, 1977

Letter from the Secretary of the Treasury transmitting, pursuant to law, the 1975 annual report of the operation and effect of the Domestic International Sales Corporation Legislation (with an accompanying report). (EC No. 1172.)

Apr. 20, 1977

Letter from the Secretary of Health, Education, and Welfare transmitting, pursuant to law, notice of an approval on Nov. 12, 1976, of a Day Hospital Service in Rehabilitation Medicine (with an accompanying report). (EC No. 1179.)

Apr. 25, 1977

Message from the President—Proposed improvements in the health care system. (Jointly referred to Committees on Finance and Human Resources.) (PM No. 71.) (H. Doc. 95-129.)

Apr. 25, 1977

Letter from the Acting Comptroller General of the United States transmitting, pursuant to law, a report entitled "Alcohol and Tobacco Excise Taxes: Laws and Audits Need Modernizing" (with an accompanying report). (EC No. 1205.)

Apr. 25, 1977

Letter from the Secretary of Health, Education, and Welfare transmitting, pursuant to law, the annual report of the Social Security Administration for fiscal year 1976 (with an accompanying report). (EC No. 1206.)

Apr. 28, 1977

Message from the President—Referral and revision of certain budget authority. (Jointly referred to Committees on Finance, Appropriations, Budget, Commerce, Science, and Transportation.) (PM No. 76.)

May 5, 1977

Communication from the President transmitting a draft of proposed legislation to implement the National Energy Plan (with accompanying papers). (Jointly referred to Committees on Finance and Energy and Natural Resources.) (EO No. 1246.)

May 5, 1977

Communication from the President transmitting, pursuant to law, a report setting forth the President's determination that import relief for the U.S. sugar industry is not in the national economic interest (with accompanying determination). (EC No. 1262.)

May 9, 1977

Message from the President—Report of the Board of Trustees of the social security trust funds. (PM No. 79.) (H. Doc. 95-148.)

May 9, 1977

Letter from the Secretary of Commerce transmitting, pursuant to law, the annual report of the Foreign-Trade Zones Board for the fiscal year ended June 30, 1976, together with the reports covering the operations during the same period of Foreign-Trade Zones 1, 2, 3, 5, 7, 8, 9, 12, 15, 17, 18, 21, and 23 (with accompanying report). (EC No. 1283.)

May 9, 1977

Letter from the Board of Trustees of the Old-Age and Survivors Insurance and Disability Insurance Trust Funds transmitting, pursuant to law, the 1977 annual report of the Board of Trustees of the Federal Old-Age and Survivors Insurance Trust Fund and the Federal Disability Insurance Trust Fund (with an accompanying report). (EC No. 1284.)

**PRESIDENTIAL MESSAGES AND EXECUTIVE COMMUNICATIONS REFERRED TO COMMITTEE
ON FINANCE—Continued**

TITLE AND DATE REFERRED TO COMMITTEE—Continued

May 10, 1977

Letter from the Secretary of Health, Education, and Welfare transmitting a draft of proposed legislation to amend title IV of the Social Security Act to adjust the amount of income to be disregarded in determining need under the aid to families with dependent children program and for other purposes (with accompanying papers). (EC No. 1301.)

May 11, 1977

Letter from the Director, Office of Management and Budget, transmitting, pursuant to law, a cumulative report on rescissions and deferrals for May 1977 (with an accompanying report). (Jointly referred to Committees on Appropriations, the Budget, Foreign Relations, Commerce, Science and Transportation, Armed Services, Environment and Public Works, Energy and Natural Resources, Human Resources, the Judiciary, Agriculture, Nutrition, and Forestry, Finance, Governmental Affairs, Banking, Housing, and Urban Affairs, and Select Committee on Small Business.) (EC No. 1305.)

May 11, 1977

Letter from the Chairman, International Trade Commission, transmitting a draft of proposed legislation to provide authorization of appropriations for the U.S. International Trade Commission for fiscal year 1979 (with accompanying papers.) (EC No. 1310.)

May 11, 1977

Letter from the Director, Office of Management and Budget, transmitting a corrected page to the May cumulative report on rescissions and deferrals. (Jointly referred to Committees on Appropriations, the Budget, Foreign Relations, Commerce, Science, and Transportation, Armed Services, Environment and Public Works, Energy and Natural Resources, Human Resources, the Judiciary, Agriculture, Nutrition, and Forestry, Finance, Governmental Affairs, Banking, Housing, and Urban Affairs, and Select Committee on Small Business.) (EC No. 1327.)

May 16, 1977

Letter from the Chairman, U.S. International Trade Commission transmitting, pursuant to law, a report on East-West trade entitled, "Implications for U.S. Trade of Granting Most-Favored-Treatment to the People's Republic of China" (with an accompanying report). (EC No. 1335.)

May 19, 1977

Letter from the Deputy Comptroller General of the United States transmitting, pursuant to law, a report on one new deferral of Department of the Treasury funds totaling \$6 million and a revision to a previously transmitted Department of Commerce deferral. (Jointly referred to Committees on Appropriations, the Budget, Finance, and Commerce, Science, and Transportation.) (EC No. 1359.)

May 19, 1977

Letter from the Secretary of Health, Education, and Welfare transmitting a draft of proposed legislation to amend title II of the Social Security Act, the Internal Revenue Code of 1954, as amended, and the Railroad Retirement Act of 1974 to permit combined reporting of wages by employers for old-age, survivors, disability, and health insurance and income tax withholding purposes on an annual basis, and for other purposes (with accompanying papers). (EC No. 1362.)

May 23, 1977

Communication from the President transmitting pursuant to law, a report setting forth the action being taken on color television receivers pursuant to sec. 203(a) of the Trade Act (with an accompanying report). (EC No. 1368.)

June 6, 1977

Message from the President—Recommending a 1-year extension of the United States-Romania Trade Agreement of 1975. (PM No. 86.) (H. Doc. 95-169.)

June 6, 1977

Letter from the Secretary of Health, Education, and Welfare transmitting a draft of proposed legislation to extend for 1 year the provisions of P.L. 94-401 which permit increased funding for social services under title XX of the Social Security Act and for other purposes (with accompanying papers). (EC No. 1426.)

June 13, 1977

Letter from the Director, Office of Management and Budget, transmitting, pursuant to law, a cumulative report on rescissions and deferrals for June 1977 (with an accompanying report). (Jointly referred to Committees on Appropriations, the Budget, Foreign Relations, Commerce, Science, and Transportation, Armed Services, Environment and Public Works, Environment and Natural Resources, the Judiciary, Agriculture, Nutrition, and Forestry, Human Resources, Finance, Governmental Affairs, Banking, Housing, and Urban Affairs, and the Select Committee on Small Business.) (EC No. 1500.)

June 21, 1977

Letter from Acting General Counsel of the Department of the Treasury transmitting, pursuant to law, documents that have been published in the Federal Register concerning countervailing duties on commercial fish imported from Canada (with accompanying papers). (EC No. 1533.)

June 23, 1977

Message from the President—Trade Agreements Program. (PM No. 89.)

**PRESIDENTIAL MESSAGES AND EXECUTIVE COMMUNICATIONS REFERRED TO COMMITTEE
ON FINANCE—Continued**

TITLE AND DATE REFERRED TO COMMITTEE—Continued

June 29, 1977

Letter from the Secretary of Health, Education, and Welfare transmitting a draft of proposed legislation to amend the Social Security Act to strengthen and improve procedures for reviewing and controlling the utilization of medical services under medicare and for other purposes (with accompanying papers). (EC No. 1576.)

July 11, 1977

Message from the President—Proposed rescission. (Jointly referred to Committees on Appropriations; the Budget; Commerce, Science, and Transportation; Foreign Relations; and Finance.) (PM No. 92.)

July 11, 1977

Letter from the Director, Office of Management and Budget, transmitting, pursuant to law, the cumulative report on rescissions and deferrals for July 1977 (with an accompanying report). (Jointly referred to Committees on Appropriations; the Budget, Commerce, Science, and Transportation; Armed Services; Environment and Public Works; Foreign Relations; Human Resources; Agriculture, Nutrition, and Forestry; Finance; Energy and Natural Resources; the Judiciary; Governmental Affairs; Banking, Housing, and Urban Affairs; and the Select Committee on Business.) (EC No. 1606.)

July 11, 1977

Letter from the Secretary of the Treasury transmitting a draft of proposed legislation to authorize the Department of the Treasury to obtain certain services and facilities and incur certain administrative expenditures, to increase the working capital fund of the Department, and for other purposes. (EC No. 1620.)

July 11, 1977

Letter from the Chairman, U.S. International Trade Commission transmitting, pursuant to law, a report on trade between the United States and the non-market economy countries for the first quarter of 1977 (with an accompanying report). (EC No. 1621.)

July 13, 1977

Letter from the Secretary of Health, Education, and Welfare transmitting a draft of proposed legislation to amend title II of the Social Security Act and for other purposes (with accompanying papers). (EC No. 1654.)

July 13, 1977

Letter from the Secretary of Health, Education, and Welfare transmitting a draft of proposed legislation to amend the Social Security Act and the Internal Revenue Code of 1954 to strengthen the financing of the social security system, to reduce the effect of wage and price fluctuation on the system's benefit structure, and to eliminate gender-based distinctions from the social security provisions of the act (with accompanying papers). (EC No. 1655.)

July 21, 1977

Letter from the Secretary of Commerce transmitting a draft of proposed legislation to amend the Act of June 18, 1934, regarding the submission by the Foreign-Trade Zones Board of annual reports to Congress (with accompanying papers). (EC No. 1711.)

July 21, 1977

Letter from the Secretary of Health, Education, and Welfare transmitting, pursuant to law, a supplemental report on the Child Support Enforcement program through Sept. 30, 1976 (with an accompanying report). (EC No. 1712.)

July 25, 1977

Letter from the Comptroller General of the United States transmitting, pursuant to law, a report on a rescission proposal of \$650,000 for the National Transportation Safety Board; 3 proposed deferrals for the Departments of State, Treasury, and Transportation; and revisions to previously transmitted deferrals contained in the President's 13th special message for fiscal year 1977. (Jointly referred to Committees on Appropriations; the Budget; Commerce, Science, and Transportation; Armed Services; Foreign Relations; and Finance.) (EC No. 1719.)

**PRESIDENTIAL MESSAGES AND EXECUTIVE COMMUNICATIONS REFERRED TO COMMITTEE
ON FINANCE—Continued**

TITLE AND DATE REFERRED TO COMMITTEE—Continued

July 25, 1977

Letter from the Secretary of Health, Education, and Welfare transmitting, pursuant to law, the first annual report on title XX of the Social Security Act for the period October 1975 through September 1976 (with an accompanying report). (EC No. 1730.)

July 27, 1977

Letter from the Secretary of Health, Education, and Welfare transmitting a draft of proposed legislation to amend the Social Security Act to strengthen and improve the program of Federal support for foster home care of dependent children, to establish a program for Federal support to encourage adoptions of children with special needs, and for other purposes (with accompanying paper). (EC No. 1738.)

Aug. 2, 1977

Letter from the Secretary of Health, Education, and Welfare transmitting a draft of proposed legislation to limit the period during which a State may file a claim for Federal reimbursement under certain titles of the Social Security Act (with accompanying papers). (EC No. 1738.)

Aug. 2, 1977

Letter from the Secretary of the Treasury transmitting, pursuant to law, a report entitled "Antirecession Fiscal Assistance to State and Local Governments" containing information on the amounts which have been paid to each State and local unit of government (with an accompanying report). (EC No. 1784.)

Sept. 7, 1977

Message from the President—The Welfare System. (PM No. 105.)

Sept. 7, 1977

Message from the President—Deferral and Revision of Previous Deferral. (Jointly referred to Committees on Appropriations; the Budget; Energy and Natural Resources; and Finance.) (PM No. 110.)

Sept. 7, 1977

Letter from the Director of the Office of Management and Budget, transmitting, pursuant to law, a cumulative report on rescissions and deferrals for August 1977 (with an accompanying report). (Jointly referred to the Committees on Appropriations; the Budget; Agriculture, Nutrition, and Forestry; Armed Services; Commerce, Science, and Transportation; Energy and Natural Resources; Environment and Public Works; Finance; Foreign Relations; Governmental Affairs; Human Resources; the Judiciary; Banking, Housing, and Urban Affairs; and Select Committee on Small Business.) (EC No. 1812.)

Sept. 7, 1977

Letter from the Special Representative for Trade Negotiations transmitting, pursuant to law, a report on reviews and hearings conducted under subsec. 301(d)(2), title III, ch. I of the Trade Act of 1974, concerning relief from unfair trade practices for the 6-month period ending June 30, 1977 (with accompanying papers). (EC No. 1826.)

Sept. 9, 1977

Letter from the Comptroller General, transmitting, pursuant to law, a report entitled "Supplemental Security Income Overpayments to Medicaid Nursing Home Residents Can Be Reduced" (with an accompanying report). (EC No. 1884.)

Sept. 14, 1977

Letter from the Secretary of Labor and Secretary of Health, Education, and Welfare transmitting a draft of proposed legislation entitled the "Better Jobs and Income Act" (with accompanying papers). (Jointly referred to Committees on Finance and Human Resources.) (EC No. 1967.)

Sept. 15, 1977

Letter from the Director, Office of Management and Budget, transmitting, pursuant to law, the cumulative report on rescissions and deferrals for September 1977 (with an accompanying report). (Jointly referred to Committees on Appropriations; the Budget; Armed Services; Commerce, Science, and Transportation; Foreign Relations; Environment and Public Works; Energy and Natural Resources; the Select Committee on Small Business; Human Resources; Agriculture, Nutrition, and Forestry; Finance; the Judiciary; Governmental Affairs; Banking, Housing, and Urban Affairs.) (EC No. 1969.)

**PRESIDENTIAL MESSAGES AND EXECUTIVE COMMUNICATIONS REFERRED TO COMMITTEE
ON FINANCE—Continued**

TITLE AND DATE REFERRED TO COMMITTEE—Continued

Sept. 26, 1977

Letter from the Secretary of Health, Education, and Welfare transmitting a draft of proposed legislation to amend the Social Security Act to expand the availability of emergency assistance under title IV in the case of natural disaster or other occurrence of regional or national significance beyond a State's control (with accompanying papers). (EC No. 2066.)

Oct. 4, 1977

Message from the President—42 deferrals. (Referred jointly to Committees on Appropriations; the Budget; Agriculture, Nutrition, and Forestry; Commerce, Science, and Transportation; Armed Services; Finance; Human Resources; Energy and Natural Resources; the Judiciary; and Governmental Affairs.) (PM No. 119.)

Oct. 6, 1977

Letter from the Chairman, International Trade Commission transmitting, pursuant to law, the 11th quarterly report on trade between the United States and the nonmarket economy countries (with an accompanying report). (EC No. 2118.)

Oct. 25, 1977

Letter from the Secretary of the Treasury transmitting, pursuant to law, a report entitled "Antirecession Fiscal Assistance to State and Local Governments", containing information on the amounts which have been paid to each State and local unit of government (with an accompanying report). (EC No. 2196.)

Oct. 28, 1977

Letter from Acting Comptroller General transmitting, pursuant to law, a report on the second special message of the President for fiscal year 1977 (with an accompanying report.) (Referred to Committees on Appropriations; the Budget; Agriculture, Nutrition, and Forestry; Commerce, Science, and Transportation; Armed Services; Human Resources; Energy and Natural Resources; the Judiciary; Finance; Governmental Affairs; and Foreign Relations.) (EC No. 2216.)

Nov. 7, 1977

Letter from the Secretary of the Treasury transmitting a draft of proposed legislation to provide for greater flexibility in the requirements for supervision of operations at distilled spirits plants (with accompanying papers). (EC No. 2251.)

Nov. 15, 1977

Message from the President—Report on four deferrals. (Jointly referred to Committees on Appropriations; the Budget; Armed Services; Energy and Natural Resources; Human Resources; Foreign Relations; Commerce, Science, and Transportation; Environment and Public Works; and Finance.) (PM No. 131.)

Nov. 15, 1977

Letter from the Acting Director, Office of Management and Budget, transmitting, pursuant to law, the cumulative report on rescissions and deferrals for November 1977 (with an accompanying report). (Jointly referred to Committees on Appropriations; the Budget; Armed Services; the Judiciary; Governmental Affairs; Agriculture, Nutrition, and Forestry; Commerce, Science, and Transportation; Energy and Natural Resources; Finance; Environment and Public Works; and Human Resources.) (EC No. 2267.)

Nov. 15, 1977

Letter from the Secretary of Health, Education, and Welfare transmitting a draft of proposed legislation to authorize an appropriation to reimburse certain expenditures for social services provided by the States prior to Oct. 1, 1975, under titles I, IV, VI, X, XIV, and XVI of the Social Security Act (with accompanying papers). (EC No. 2283.)

Dec. 1, 1977

Communication from the Comptroller General of the United States, reporting, pursuant to law, on the President's third special message for fiscal year 1978 which was transmitted to the Congress pursuant to the Impoundment Control Act of 1974. (Jointly referred to Committees on Appropriations; the Budget; the Judiciary; Energy and Natural Resources; Finance; Human Resources; and Armed Services.) (EC No. 2367.)

Dec. 1, 1977

Message from the President—Report on the operation of the Automotive Products Trade Act of 1965. (PM No. 131.)

Dec. 15, 1977

Message from the President—Reporting 3 new deferrals in budget authority and routine revisions to four such deferrals previously transmitted. (Jointly referred to Committees on Appropriations; the Budget; Finance; and Foreign Relations.) (PM No. 135.)

**PRESIDENTIAL MESSAGES AND EXECUTIVE COMMUNICATIONS REFERRED TO COMMITTEE
ON FINANCE—Continued**

TITLE AND DATE REFERRED TO COMMITTEE—Continued

Dec. 15, 1977

Communication from the Acting Director, Office of Management and Budget, transmitting, pursuant to law, the cumulative report on rescissions and deferrals for the month of December 1977, (with accompanying papers). (Jointly referred to Committees on Agriculture, Nutrition, and Forestry; Appropriations; Armed Services; Banking, Housing, and Urban Affairs; the Budget; Commerce, Science, and Transportation; Energy and Natural Resources; Finance; Foreign Relations; Governmental Affairs; Human Resources; and the Judiciary.) (EC No. 2410.)

Jan. 19, 1978

Communication from the Secretary of Labor, transmitting, pursuant to law, a report on "Mobility and Pension Rights of Federal Contract Workers" (with an accompanying report). (Jointly referred to Committees on Finance and Human Resources.) (EC No. 2450.)

Jan. 19, 1978

Communication from the Acting Comptroller General of the United States, reporting, pursuant to law, on four new deferral proposals (D78-47, D78-48, D78-49, and D78-50) and revisions to four previously transmitted deferrals (D78-43A, D78-26B, D78-27B, and D78-28A) affecting funds appropriated to the President and the Department of the Treasury. (Referred to Committees on Appropriations; the Budget; Foreign Relations; Human Resources; and Finance.) (EC No. 2460.)

Jan. 23, 1978

Message from the President—Proposed Tax Reform. (PM No. 140.) (H. Doc. 95-283.)

Jan. 24, 1978

Communication from the Acting Director, Office of Management and Budget, transmitting, pursuant to law, a cumulative report on rescissions and deferrals, January 1978 (with an accompanying report). (Referred to Committees on Appropriations; the Budget, Armed Services; the Judiciary; Governmental Affairs; Foreign Relations; Agriculture, Nutrition, and Forestry; Commerce, Science, and Transportation; Energy and Natural Resources; Human Resources; Finance; and Banking, Housing, and Urban Affairs.) (EC No. 2572.)

Jan. 24, 1978

Communication from the Deputy Fiscal Assistant Secretary, Department of the Treasury, transmitting, pursuant to law, a statement of liabilities and other financial commitments of the U.S. Government as of Sept. 30, 1977 (with an accompanying document). (EC No. 2610.)

Jan. 24, 1978

Communication from the Chairman, International Trade Commission, transmitting, pursuant to law, the 12th quarterly report on trade between the United States and the nonmarket economy countries (with an accompanying report). (EC No. 2611.)

Jan. 24, 1978

Communication from the Secretary of Health, Education, and Welfare, transmitting, pursuant to law, a report concerning grants approved which are financed wholly with Federal funds (with an accompanying report). (EC No. 2612.)

Jan. 24, 1978

Communication from the Secretary of Health, Education, and Welfare, transmitting, pursuant to law, the second annual report on the child support enforcement program, Dec. 31, 1977 (with an accompanying report). (EC No. 2613.)

Jan. 24, 1978

Communication from the Chairman, International Trade Commission, transmitting, pursuant to law, the 28th report of the U.S. International Trade Commission on the operation of the trade agreements program (with an accompanying report). (EC No. 2614.)

Jan. 24, 1978

Communication from the Executive Secretary, to the Department of Health, Education, and Welfare, transmitting, pursuant to law, standards relating to pt. 232, Special Provisions Applicable to title IV-A of the Social Security Act, Good Cause for Refusing to Cooperate (with an accompanying document). (EC No. 2615.)

Jan. 24, 1978

Communication from the Secretary of the Treasury, transmitting, pursuant to law, a report entitled "Combined Statement of Receipts, Expenditures, and Balances of the U.S. Government for the fiscal year ended Sept. 30, 1977" (with an accompanying report). (EC No. 2616.)

Jan. 26, 1978

Message from the President—Proposed Highway Improvement Act of 1978. (H. Doc. 95-284.) (PM No. 143.)

**PRESIDENTIAL MESSAGES AND EXECUTIVE COMMUNICATIONS REFERRED TO COMMITTEE
ON FINANCE—Continued**

TITLE AND DATE REFERRED TO COMMITTEE—Continued

Jan. 27, 1978

Message from the President—Transmitting three proposals to rescind previously provided budget authority and sundry deferrals of existing budget authority. (Jointly referred to Committees on Agriculture, Nutrition, and Forestry; Appropriations; Armed Services; Banking, Housing, and Urban Affairs; the Budget; Commerce, Science, and Transportation; Finance; Foreign Relations; Human Resources; and the Judiciary.) (PM No. 144.)

Feb. 6, 1978

Communication from the Secretary of the Treasury, transmitting, pursuant to law, a report on the amounts of money paid to each State and local unit of government and a description of any action that the Secretary has taken under sec. 212 during the previous calendar quarter, Jan. 9, 1978 (with an accompanying report). (EC No. 2722.)

Feb. 22, 1978

Communication from the Comptroller General of the United States, reporting, pursuant to law, on rescissions of budget authority totaling \$55.3 million, six new deferrals affecting \$1,517.1 million in budget authority, and revisions to seven previously proposed deferrals. (Jointly referred to Committees on Budget; Foreign Relations; Banking, Housing, and Urban Affairs; Commerce, Science, and Transportation; Armed Services; Human Resources; Finance and Judiciary.) (EC No. 2783.)

Feb. 22, 1978

Communication from the Acting Director, Office of Management and Budget, Executive Office of the President, transmitting, pursuant to law, a cumulative report on rescissions and deferrals February 1978. (Jointly referred to Committees on Appropriations; Budget; Foreign Relations; Armed Services; Judiciary; Governmental Affairs; Banking, Housing and Urban Affairs; Agriculture, Nutrition, and Forestry; Commerce, Science, and Transportation; Energy and Natural Resources; Finance; Environment and Public Works.) (EC 2784.)

Feb. 22, 1978

Communication from the President of the United States, transmitting, pursuant to law, a report on import relief for the U.S. bolt, nut, and large screw industry. (EC 2824.)

Feb. 22, 1978

Communication from the Chairman, U.S. International Trade Commission, transmitting a draft of proposed legislation to provide authorization of appropriations for the U.S. International Trade Commission for fiscal year 1979 (EC 2825.)

Feb. 23, 1978

Message from the President—Report of deferrals. (Jointly referred to Committees on Appropriations; Budget; Commerce, Science and Transportation; Finance; Energy and Natural Resources.) (PM 148.)

Feb. 24, 1978

Communication from the Secretary of Agriculture, transmitting a draft of proposed legislation to authorize the Secretary of Agriculture to accept and administer on behalf of the United States gifts and devises of real and personal property for the benefit of the Department of Agriculture or any of its programs (with an accompanying document). (Referred to the Committees on Agriculture, Nutrition, and Forestry; and Finance). (EC 2865.)

Feb. 24, 1978

Communication from the Secretary of the Treasury, transmitting, pursuant to law, a report on the state of the finances of the U.S. Government for the fiscal year ended Sept. 30, 1977 (with an accompanying report). (EC 2883.)

Feb. 28, 1978

Message from the President—Agreement between the United States and the Italian Republic on the matter of social security. (H. Doc. 95-297.) (PM No. 153.)

Mar. 6, 1978

Communication from the Secretary of Health, Education, and Welfare, transmitting a draft of proposed legislation to amend provisions of law concerned with health maintenance organizations. (Jointly referred to Committees on Finance, and Human Resources.) (EC No. 3003.)

Mar. 6, 1978

Communications from the Secretary of the Treasury, transmitting, pursuant to law, a report on alternative means of allocating Federal intergovernmental assistance. (Jointly referred to Committees on Finance, and Environment and Public Works.) (EC No. 3004.)

Mar. 7, 1978

Communications from the Secretary of the Treasury, transmitting, pursuant to law, a report on the activities of the Office of Revenue Sharing, Department of the Treasury, for fiscal year 1977. (EC No. 3012.)

**PRESIDENTIAL MESSAGES AND EXECUTIVE COMMUNICATIONS REFERRED TO COMMITTEE
ON FINANCE—Continued**

TITLE AND DATE REFERRED TO COMMITTEE—Continued

Mar. 14, 1978

Communication from the Comptroller-General of the United States, reporting, pursuant to law, on two new deferrals and two supplementary reports to previously proposed deferrals. (Jointly referred to Committees on Appropriations; the Budget; Commerce, Science, and Transportation; Energy and Natural Resources; and Finance.) (EC No. 3078.)

Mar. 17, 1978

Communication from the Chairman, National Professional Standards Review Council, Public Health Service, Department of Health, Education, and Welfare, reporting, pursuant to law, on the National Professional Standards Review Council (NPSBSC). (EC No. 3114.)

Apr. 3, 1978

Message from the President—Proposed comprehensive national urban policy. (Jointly referred to Committees on Banking, Housing, and Urban Affairs; Governmental Affairs; Finance; Environment and Public Works; and Human Resources.) (PM No. 162.)

Apr. 4, 1978

Communication from the Secretary of the Treasury, reporting the possibility that the report of the Managing Trustee for the social security funds will be several weeks late in completion. (EC No. 3214.)

Apr. 4, 1978

Communication from the President, setting forth his decision to modify the import relief recommendation of three Commissioners of the U.S. International Trade Commission by proclaiming a moderate tariff increase for Citizens Band (CB radio transceivers and giving the reasons for his decision and why the import relief recommended by the USITC is not in the national economic interest. (EC No. 3215.)

Apr. 5, 1978

Communication from the Comptroller-General of the United States, transmitting, pursuant to law, a report entitled "Report on the Administration of the Get Set Day Care Program in Philadelphia, Pa." March 1978. (EC No. 3272.)

Apr. 7, 1978

Message from the President—With respect to the Hungarian People's Republic. (PM No. 166.)

Apr. 10, 1978

Communication from the Acting Secretary of the Treasury, transmitting a draft of proposed legislation relating to the application of certain provisions of the Internal Revenue Code of 1954 to specified transactions by certain public employee retirement systems created by the State of New York or any of its political subdivisions. (EC No. 3320.)

Apr. 10, 1978

Communication from the President, transmitting, pursuant to law, a proclamation extending nondiscriminatory treatment to the products of the Hungarian People's Republic. (EC No. 3321.)

Apr. 10, 1978

Communication from the Chairman, International Trade Commission, transmitting, pursuant to law, its thirteenth quarterly report on trade between the United States and the nonmarket economy countries. (EC No. 3322.)

Apr. 18, 1978

Communication from the Secretary of the Treasury, transmitting, pursuant to law, a report entitled "The Operation and Effect of the Domestic International Sales Corporation Legislation." (EC No. 3379.)

Apr. 18, 1978

Communication from the Acting General Counsel of the Treasury, reporting, pursuant to law, on actions under the Countervailing Duty Law (19 U.S.C. 1303) with respect to imports of nonrubber footwear from Uruguay; and relating to a preliminary and final determination relating to a formally initiated countervailing duty investigation under the provisions set forth in the Trade Act following the receipt of a petition from the International Leather Goods, Plastics and Novelty Workers' Union. (EC No. 3380.)

Apr. 18, 1978

Communication from the General Counsel of the Treasury, reporting, pursuant to law, on actions under the Countervailing Duty Law (19 U.S.C. 1303) with respect to imports of leather handbags from Uruguay; and relating to a preliminary determination relating to a formally initiated countervailing duty investigation under the provisions set forth in the Trade Act following the receipt of a petition from the International Leather Goods, Plastics and Novelty Workers' Union. (EC No. 3381.)

**PRESIDENTIAL MESSAGES AND EXECUTIVE COMMUNICATIONS REFERRED TO COMMITTEE
ON FINANCE—Continued**

TITLE AND DATE REFERRED TO COMMITTEE—Continued

Apr. 21, 1978

Communication from the Secretary of the Treasury, transmitting a draft of proposed legislation to authorize a supplementary fiscal assistance program of payments to local governments, and for other purposes. (EC No. 3410.)

Apr. 25, 1978

Communication from the Director, Office of Management and Budget, proposed legislation providing for the designation of chairmen and vice chairmen of the United States International Trade Commission. (EC No. 3431.)

Apr. 25, 1978

Communication from the Deputy Secretary of the Treasury, transmitting a draft of proposed legislation to implement the Customs Convention on Containers, 1972. (EC No. 3432.)

Apr. 26, 1978

Communication from the Secretary of Health, Education, and Welfare, transmitting, pursuant to law, a report on State compliance with sec. 1903(g) of the Social Security Act. (EC No. 3456.)

Apr. 26, 1978

Communication from the Secretary of Health, Education, and Welfare, transmitting, pursuant to law, a report on State Medicaid program compliance with sec. 1903(g) of the Social Security Act. (EC No. 3457.)

Apr. 27, 1978

Communication from the Secretary of the Treasury, transmitting, pursuant to law, a report entitled "Antirecession Fiscal Assistance to State and Local Governments" Apr. 7, 1978. (EC No. 3473.)

May 15, 1978

Communication from the Director, Office of Management and Budget, transmitting, pursuant to law, a cumulative report on rescissions and deferrals for May 1978. (Jointly referred to Committees on Foreign Relations; Armed Services; the Judiciary; Governmental Affairs; Agriculture, Nutrition, and Forestry; Commerce, Science, and Transportation; Energy and Natural Resources; Environment and Public Works; Human Resources; and Finance.) (EC No. 3576.)

May 19, 1978

Communication from the Secretary of Health, Education, and Welfare, transmitting, pursuant to law, an annual report on the Professional Standards Review Organization program. (EC No. 3637.)

May 19, 1978

Communication from the Board of Trustees of the Federal Supplementary Medical Insurance Trust Fund, transmitting, pursuant to law, their 1978 annual report. (EC No. 3638.)

May 19, 1978

Communication from the Board of Trustees of the Federal Hospital Insurance Trust Fund, transmitting, pursuant to law, their 1978 annual report. (EC No. 3639.)

May 19, 1978

Communication from the Board of Trustees of the Federal Old-Age and Survivors Insurance and Disability Insurance Trust Fund, transmitting, pursuant to law, their 1978 annual report. (EC No. 3640.)

May 19, 1978

Communication from the Chairman, Agricultural Technical Advisory Committee for Trade Negotiations on Livestock and Livestock Products, transmitting, pursuant to law, the committee's report on the Agreement on Trade Matters Between the United States and the United Mexican States. (EC No. 3641.)

May 23, 1978

Communication from the Acting Assistant Secretary (Tax Policy), Department of the Treasury, transmitting a draft of a proposed targeted employment tax credit initiative. (EC No. 3671.)

May 23, 1978

Communication from the Chairman, U.S. International Trade Commission, a draft of proposed legislation to provide authorization of appropriations for the U.S. International Trade Commission for the fiscal year 1980. (EC No. 3672.)

May 23, 1978

Communication from the Secretary of Health, Education, and Welfare, transmitting a draft of proposed legislation to amend title XX of the Social Security Act to provide for an expanded social services program, to promote consultation and cooperative efforts among States, localities, and other local public and private agencies to coordinate services, to extend certain provisions of P.L. 94-401, and for other purposes. (EC No. 3673.)

May 26, 1978

Communication from the Acting Secretary of Agriculture transmitting a draft of proposed legislation to carry out the obligations of the United States under the International Sugar Agreement of 1977; to protect the welfare of consumers of sugar and those engaged in the domestic sugar-producing industry; and for other purposes. (EC No. 3700.)

May 28, 1978

Communication from the Assistant Secretary of the Air Force (Manpower Reserve Affairs and Installations), transmitting a draft of proposed legislation to amend the Internal Revenue Code of 1954 to eliminate the requirements that a member of the Armed Forces on active duty maintain a household in the United States in order to be eligible for the earned income credit. (EC No. 3701.)

**PRESIDENTIAL MESSAGES AND EXECUTIVE COMMUNICATIONS REFERRED TO COMMITTEE
ON FINANCE—Continued**

TITLE AND DATE REFERRED TO COMMITTEE—Continued

May 26, 1978

Communication from the Chairman, Agricultural Technical Advisory Committee for Trade Negotiations on Poultry and Eggs, reporting, pursuant to law, on the Agreement on Trade Matters Between the United States and the United Mexican States. (EC No. 3714.)

June 5, 1978

Recommendation for extension of Trade Act waiver authority. (PM No. 180.) (H. Doc. 95-345.)

June 5, 1978

Proposed rescission and deferrals. (Referred to Committees on the Budget; Appropriations; Foreign Relations; Agriculture, Nutrition, and Forestry; Commerce, Science, and Transportation; Energy and Natural Resources; and Finance.) (PM No. 181.)

June 5, 1978

Communication from the General Counsel of the Treasury, transmitting, pursuant to law, determination of injury in Investigation No. 303, TA-2, under sec. 303(b) of the Tariff Act of 1930, as amended, together with the information obtained in the investigation on Leather Wearing Apparel from Uruguay. (EC No. 3732.)

June 5, 1978

Communication from the Acting Assistant Secretary (Tax Policy), Department of the Treasury, transmitting a draft of proposed legislation, together with explanations, of the Small Issue Industrial Development Bond and Differential Investment Tax Credit proposal of the President's urban program. (EC No. 3733.)

June 9, 1978

Communication from the Secretary of Health, Education, and Welfare, transmitting a draft of proposed legislation to amend title XIX of the Social Security Act. (EC No. 3776.)

June 13, 1978

Communication from the Director, Office of Management and Budget, transmitting, pursuant to law, a cumulative report on rescissions and deferrals, June 1978. (Jointly referred to Committees on the Budget; Appropriations; Agriculture, Nutrition, and Forestry; Armed Services; Banking, Housing, and Urban Affairs; Commerce, Science, and Transportation; Energy and Natural Resources; Environment and Public Works; Finance; Foreign Relations; Governmental Affairs; Human Resources; and Judiciary.) (EC No. 3791.)

June 22, 1978

Urging the Congress to avoid inclusion of legislative veto provisions in legislation. (Referred jointly to all committees having legislative jurisdiction.) (POM No. 188.)

June 23, 1978

Communication from the General Counsel of the Department of the Treasury, reporting, pursuant to law, with respect to certain fish from Canada. (EC No. 3841.)

June 27, 1978

Communication from the Acting Comptroller General reporting, pursuant to law, on the President's ninth special message for fiscal year 1978 that was transmitted to the Congress pursuant to the Impoundment Control Act of 1974. (Referred jointly to Committees on the Budget; Appropriations; Foreign Relations; Commerce, Science, and Transportation; Energy and Natural Resources; Agriculture, Nutrition, and Forestry; and Finance.) (EC No. 3850.)

July 10, 1978

Message from the President—Report of determination concerning U.S. stainless steel table flatware industry. (PM No. 189.) (H. Doc. 95-364.)

July 10, 1978

Communication from the Chairman and Executive Director, Pension Benefit Guaranty Corporation, transmitting, pursuant to law, a report which examines the feasibility of establishing a Contingent Employer Liability Insurance (CELI) program. (Referred jointly to Committees on Finance and Human Resources. (EC No. 3886.)

July 10, 1978

Communication from the Chairman and Executive Director, Pension Benefit Guaranty Corporation, transmitting, pursuant to law, a report on an employer plan termination insurance program established by title IV of the Employees Retirement Income Security Act of 1974. (Referred jointly to Committees on Finance and Human Resources.) (EC No. 3887.)

July 10, 1978

Communication from the Director, Office of Management and Budget, transmitting, pursuant to law, a cumulative report on rescissions and deferrals, July 1978. (Jointly referred to Committees on the Budget; Appropriations; Agriculture, Nutrition, and Forestry; Armed Services; Judiciary; Foreign Relations; Governmental Affairs; Banking, Housing, and Urban Affairs; Commerce, Science, and Transportation; Energy and Natural Resources; Human Resources; Finance; and Environment and Public Works. (EC No. 3888.)

**PRESIDENTIAL MESSAGES AND EXECUTIVE COMMUNICATIONS REFERRED TO COMMITTEE
ON FINANCE—Continued**

TITLE AND DATE REFERRED TO COMMITTEE—Continued

July 10, 1978

Communication from the Chairman, U.S. International Trade Commission, transmitting, pursuant to law, the 14th quarterly report on trade between the United States and the nonmarket economy countries. (EC No. 3910.)

July 10, 1978

Communication from the Secretary of Health, Education, and Welfare, transmitting, pursuant to law, the annual report of the Social Security Administration. (EC No. 3911.)

July 14, 1978

Communication from the Secretary of Health, Education, and Welfare, transmitting, pursuant to law, a report on the Appropriateness of the Federal Interagency Day Care Requirements (FIDCR) (EC No. 3971.)

July 14, 1978

Communication from the Chairman, Agricultural Technical Advisory Committee for Trade Negotiations on Oilseeds and Products, transmitting, pursuant to law, a report on the Agreement on Trade Matters Between the United States and the United Mexican States. (EC No. 3972.)

July 14, 1978

Communication from the Executive Secretary, Agricultural Policy Advisory Committee for Trade Negotiations, Foreign Agricultural Service, U.S. Department of Agriculture, transmitting, pursuant to law, a report on the Agreement on Trade Matters Between the United States and the United Mexican States. (EC No. 3973.)

July 20, 1978

Message from the President—Proposing a rescission in the amount of \$500 million in unneeded budget authority made available to the Department of Labor for advances to the unemployment trust fund and other funds. (Referred jointly to Committees on the Budget, Appropriations, and Finance.) (PM No. 201.) (S. Doc. 95-115.)

July 25, 1978

Communication from the Acting Secretary of Health, Education, and Welfare, transmitting a draft of proposed legislation to amend title II of the Social Security Act to simplify and improve benefit computation, coverage, and program administration, and for other purposes. (EC No. 4027.)

July 27, 1978

Communication from the Secretary of the Treasury, transmitting, pursuant to law, a Statistical Appendix to the Annual Report of the Secretary of the Treasury on the State of the Finances, Fiscal Year 1977. (EC No. 4040.)

Aug. 1, 1978

Communication from the Chairman, Advisory Commission on Intergovernmental Relations, transmitting, pursuant to law, a report on "Federal Stabilization Policy: The Role of State and Local Government." (Jointly referred to Committees on Finance and Environment and Public Works.) (EC No. 4076.)

Aug. 7, 1978

Communication from the Special Representative for Trade Negotiations, reporting, pursuant to law, on reviews and hearings conducted during the period ending June 30, 1978. (EC No. 4110.)

Aug. 7, 1978

Communication from the Secretary of the Treasury, transmitting, pursuant to law, a report entitled "Antirecession Payment Summary 9," which contains information on the amounts which have been paid to each State and local unit of government. (EC No. 4111.)

Aug. 15, 1978

Communication from the Director, Office of Management and Budget, transmitting, pursuant to law, a cumulative report on rescissions and deferrals, August 1978. (Referred jointly to Committees on Agriculture, Nutrition, and Forestry; Appropriations; Armed Services; Banking, Housing, and Urban Affairs; the Budget; Commerce, Science, and Transportation; Energy and Natural Resources; Finance; Foreign Relations; Governmental Affairs; Human Resources; and the Judiciary.) (EC No. 4140.)

Aug. 21, 1978

Communication from the Chairman, Agricultural Technical Advisory Committee for Trade Negotiations on Dairy, transmitting, pursuant to law, the committee's report on the Agreement on Trade Matters Between the United States and the United Mexican States. (EC No. 4218.)

Aug. 23, 1978

Communication from the Secretary of Health, Education, and Welfare, transmitting a draft of proposed legislation to amend title II of the Social Security Act to make the monthly retirement test available in limited circumstances in the case of certain beneficiaries, to amend the technical requirements for entitlement to medicare, and for other purposes. (EC No. 4227.)

**PRESIDENTIAL MESSAGES AND EXECUTIVE COMMUNICATIONS REFERRED TO COMMITTEE
ON FINANCE—Continued**

TITLE AND DATE REFERRED TO COMMITTEE—Continued

Sept. 8, 1978

Communication from the Secretary of Health, Education, and Welfare, transmitting, pursuant to law, the Department's third report on State medicaid program compliance with sec. 1902(g) of the Social Security Act. (EC No. 4256.)

Sept. 12, 1978

Communication from the Director, Office of Management and Budget, transmitting, pursuant to law, a cumulative report on rescissions and deferrals, September 1978. (Referred jointly to Committees on the Budget; Appropriations; Agriculture, Nutrition, and Forestry; Foreign Relations; Armed Services; Judiciary; Human Resources; Governmental Affairs; Banking, Housing, and Urban Affairs; Commerce, Science, and Transportation; Energy and Natural Resources; and Finance. (EC No. 4296.)

Sept. 20, 1978

Communication from the Executive Secretary, Agricultural Policy Advisory Committee for Trade Negotiations, Foreign Agricultural Service, Department of Agriculture, transmitting, pursuant to law, the committee's report on the United States-Indian Tropical Products Agreement which was consummated by an exchange of letters on July 26, 1978. (EC No. 4334.)

Sept. 21, 1978

Message from the President—Agreement between the United States and the Republic of Germany on social security. (PM No. 221.)

Sept. 27, 1978

Message from the President—To waive application of countervailing duties. (PM No. 223.) (H. Doc. No. 95-390.)

Oct. 2, 1978

Message from the President—Report of deferral of budget authority. (Jointly referred to Committees on Appropriations; on the Budget; Agriculture, Nutrition, and Forestry; Commerce, Science, and Transportation; Armed Services; Human Resources; Judiciary; Governmental Affairs; and Foreign Relations.) (PM No. 227.)

Oct. 2, 1978

Message from the President—Report with respect to clothespins from the People's Republic of China. (PM No. 228.) (H. Doc. No. 95-391.)

Oct. 4, 1978

Communication from the Executive Secretary to the Department of Health, Education, and Welfare, transmitting, pursuant to law, revision of final regulations (45 CFR 232.13) prescribing standards for good cause for refusing to cooperate in establishing paternity and securing child support. (EC No. 4411.)

Oct. 4, 1978

Communication from the Chairman, U.S. International Trade Commission, transmitting, pursuant to law, its fifteenth quarterly report on trade between the United States and the nonmarket economy countries. (EC No. 4412.)

Oct. 4, 1978

Communication from the Special Representative for Trade Negotiations, transmitting, pursuant to law, a report of the Industry Policy Advisory Committee on the United States-Indian Bilateral Trade Agreement, which was entered into on July 26, 1978. (EC No. 4413.)

Oct. 4, 1978

Communication from the Special Representative for Trade Negotiations, transmitting, pursuant to law, a report of the Industry Policy Advisory Committee on the United States-Mexican Bilateral Trade Agreement, which was entered into Dec. 2, 1977. (EC No. 4414.)

Oct. 14, 1978

Communication, from the Director, Office of Management and Budget, transmitting, pursuant to law, a summary listing of deferrals of budget authority contained in the President's first special message on recessions and deferrals for fiscal year 1979. (Jointly referred to Committees on Agriculture, Nutrition, and Forestry; Commerce, Science, and Transportation; Armed Services; Human Resources; Energy and Natural Resources; the Judiciary; Foreign Relations; Finance; Governmental Affairs; Banking, Housing, and Urban Affairs.) (EC No. 4439.)

PETITIONS REFERRED TO THE COMMITTEE ON FINANCE

SUBJECT AND DATE REFERRED TO COMMITTEE

Jan. 14, 1977

Resolution from the Arkansas Legislative Council, re: Employees Retirement Income Security. (Jointly referred to Committees on Finance, Post Office and Civil Service, Labor and Public Welfare and Government Operations.) (POM No. 1.)

Jan. 14, 1977

Letter from Mrs. Mary C. Torres, Keaau, Hawaii, re: Sugar production in Hawaii. (POM No. 11.)

Jan. 14, 1977

Letter from Mrs. Mary C. Torres, Keaau, Hawaii, re: Sugar production in Hawaii and the rest of the United States. (POM No. 12.)

Jan. 14, 1977

Resolution adopted by the 42d Conference of Southern Governors, re: Medicare reimbursement of physician extenders. (POM No. 49.)

Mar. 7, 1977

Joint resolution adopted by the Legislature of the State of Nevada, re: Providing depletion allowance to private firms engaged in the development of geothermal well production. (POM No. 79.)

Mar. 17, 1977

Resolution adopted by the State of Hawaii, re: Revenue sharing program. (POM No. 92.)

Mar. 30, 1977

Resolution adopted by the State of Hawaii, re: Unemployment compensation trust fund, for advances to pay unemployment benefits. (POM No. 111.)

May 4, 1977

Resolution adopted by the Legislature of the State of Hawaii, re: Promoting the sale of residential land subject to leaseholds. (POM No. 162.)

May 4, 1977

Resolution adopted by the State of Hawaii, re: Promoting employment in the private sector through tax incentives. (POM No. 163.)

May 11, 1977

Resolution adopted by the Senate of the State of Hawaii, re: AFDC quality control programs. (POM No. 174.)

May 11, 1977

Resolution adopted by the Senate of the State of Hawaii, re: Domestic sugar industry. (POM No. 175.)

May 27, 1977

Letter from William A. Roscoe of Erwin, Tenn., re: Repeal of the withholding tax law. (POM No. 210.)

June 7, 1977

Resolution adopted by the Legislature of the State of Louisiana, re: Exempt taxes on gasoline used for farming and fishing. (POM No. 216.)

June 8, 1977

Resolution adopted by the Commonwealth of Pennsylvania, re: Establishment of import quotas on foreign-made goods. (POM No. 226.)

July 1, 1977

Resolution adopted by the Legislature of the State of New York, re: Removing impediments in Federal rules and regulations applied to reducing excessive medical expenditures reimbursed under the Social Security Act. (POM No. 244.)

July 25, 1977

Resolution adopted by the Legislature of the State of Louisiana, re: Exempting State retirement income for retirees age 65 from Federal income tax. (POM No. 284.)

July 26, 1977

Resolution adopted by the Legislature of the State of Louisiana, re: Exempting State retirement income for retirees age 65 from Federal income tax. (POM No. 284.)

Aug. 5, 1977

Petition from the Hon. Baltasar Corrada, Resident Commissioner, Puerto Rico, re: H.R. 7200. (POM No. 292.)

Sept. 19, 1977

Resolution adopted by the Board of Trustees of the District 11 Area Agency on Aging, Inc., re: Saving the U.S. steel industry. (POM No. 301.)

Sept. 21, 1977

Petition from S. Lee Vance and Sammy K. Keesecker, of Erwin, Tenn., re: Congress repeal the withholding tax law,

PETITIONS REFERRED TO THE COMMITTEE ON FINANCE—Continued

SUBJECT AND DATE REFERRED TO COMMITTEE—Continued

Oct. 13, 1977

Petition from Messrs. Joe Horton, J. R. Bowman, H. C. Brown, and Ms. Theda B. Snyder, of Tennessee, re: Repeal of the Federal withholding tax. (POM No. 314.)

Oct. 19, 1977

Resolution adopted by the Legislature of the State of Oregon, re: United States to preserve, protect, and maintain a social security system for the people of the United States. (POM No. 320.)

Oct. 25, 1977

Petition from the Erwin Record, Erwin, Tenn., re: Repeal of the withholding tax law. (POM No. 333.)

Oct. 25, 1977

Resolution adopted by the White Oak Borough Council, White Oak, Pa., re: Supporting Representative Gaydos in his fight to curtail steel imports. (POM No. 334.)

Oct. 25, 1977

Resolution adopted by the heads of 19 police and fire departments in Illinois, re: Mandatory inclusion of police and fire retirement systems under social security. (POM No. 335.)

Oct. 25, 1977

Resolution adopted by the Western Governors' Conference, re: Implementation of health care and cost containment programs. (POM No. 363.)

Oct. 25, 1977

Resolution adopted by the Western Governors' Conference, re: Federal financial participation in social security. (POM No. 364.)

Oct. 25, 1977

Resolution adopted by the Western Governors' Conference, re: Federal income tax credits. (POM No. 365.)

Oct. 25, 1977

Resolution adopted by the Western Governors' Conference, re: Expand and stabilize export market for agricultural commodities. (POM No. 366.)

Oct. 25, 1977

Resolution adopted by the Western Governors' Conference, re: Canned cooked-processed meats. (POM No. 367.)

Oct. 25, 1977

Resolution adopted by the Western Governors' Conference, re: Comprehensive plan for welfare reform. (POM No. 368.)

Nov. 3, 1977

Resolution adopted by the Southern Governors' Conference, re: To compete on an equal basis in international markets. (POM No. 392.)

Nov. 3, 1977

Resolution adopted by the Southern Governors' Conference, re: Enactment of title II of H.R. 7200. (POM No. 394.)

Nov. 22, 1977

Resolution adopted by the Legislature of the State of Ohio, re: Social security system. (POM No. 403.)

Nov. 29, 1977

Resolution adopted by the City of Cleveland, Ohio, re: Trade Act of 1974. (POM No. 409.)

Nov. 29, 1977

Resolution adopted by Eastgate Development and Transportation Agency, State of Ohio, re: Urging a national steel policy. (POM No. 410.)

Nov. 29, 1977

Petition from Frank Gentry, Tenn., re: Seeking repeal of the withholding tax law. (POM No. 412.)

Nov. 29, 1977

Petition from Ed Moore, Tenn., re: Seeking repeal of the withholding tax law. (POM No. 413.)

Nov. 29, 1977

Petition from Dr. Joe Chambers, Tenn., re: Seeking repeal of the withholding tax law. (POM No. 414.)

Nov. 29, 1977

Petition from Jim McMackin, Tenn., re: Seeking repeal of the withholding tax law. (POM No. 415.)

Nov. 29, 1977

Petition from Kent Roller, Tenn., re: Seeking repeal of the withholding tax law. (POM No. 416.)

Dec. 6, 1977

Petition from Mr. Frank C. Ray, Tennessee, re: Seeking repeal of the withholding tax law. (POM No. 417.)

Dec. 6, 1977

Petition from Mrs. Frank C. Ray, Tennessee, re: Seeking repeal of the withholding tax law. (POM No. 418.)

PETITIONS REFERRED TO THE COMMITTEE ON FINANCE—Continued

SUBJECT AND DATE REFERRED TO COMMITTEE—Continued

Dec. 6, 1977

Petition from Willis E. Edwards, Tennessee, re: Seeking repeal of the withholding tax law. (POM No. 419.)

Dec. 6, 1977

Petition from Dr. L. J. Carter, Tennessee, re: Seeking repeal of the withholding tax law. (POM No. 420.)

Dec. 6, 1977

Petition from Raymond J. Ballard, Tennessee, re: Seeking repeal of the withholding tax law. (POM No. 421.)

Dec. 6, 1977

Petition from Carolyn D. Miller, Tennessee, re: Seeking repeal of the withholding tax law. (POM No. 422.)

Dec. 6, 1977

Petition from Robert G. Ely, Tennessee, re: Seeking repeal of the withholding tax law. (POM No. 423.)

Dec. 6, 1977

Petition from James G. Master, Tennessee, re: Seeking repeal of the withholding tax law. (POM No. 424.)

Dec. 6, 1977

Petition from Ernest K. Peterson, Tennessee, re: Seeking repeal of the withholding tax law. (POM No. 425.)

Dec. 6, 1977

Petition from JoAnn Parsley, Tennessee, re: Seeking repeal of the withholding tax law. (POM No. 426.)

Dec. 15, 1977

Petition from Terry and Mrs. Lynn Roller, Unicoi, Tenn., re: Repeal the withholding tax law. (POM No. 427.)

Dec. 15, 1977

Petition from Terry and Mrs. Lynn Roller, Unicoi, Tenn., re: Repeal the withholding tax. (POM No. 428.)

Feb. 23, 1978

Concurrent resolution adopted by the Legislature of the State of South Dakota, re: Meat Imports. (POM 479.)

Mar. 1, 1978

Resolution adopted by the Legislature of the State of New Mexico, re: To remedy requirements of making unemployment compensation payments to domestic employees.

Mar. 6, 1978

Concurrent resolution from the State of Hawaii, re: Relief from the fuel oil penalty tax and other restrictive measures. (Jointly referred to Committees on Finance, and Energy and Natural Resources.) (POM No. 511.)

Mar. 13, 1978

Joint resolution adopted by the Legislature of the State of California, re: Aid to families with dependent children. (POM No. 513.)

Mar. 15, 1978

Petition from Eddie M. Crain, of Erwin, Tenn., re: Urging repeal of the withholding tax law. (POM No. 537.)

Apr. 5, 1978

Joint resolution adopted by the Legislature of the State of Virginia, re: Study of all phases of the tobacco industry. (POM No. 575.)

Apr. 5, 1978

Resolution adopted by the Legislature of the State of Massachusetts, re: Medicaid fraud. (POM No. 577.)

Apr. 6, 1978

Resolution adopted by the Legislature of the State of Rhode Island, re: Support tuition tax credit act of 1977. (POM No. 580.)

Apr. 10, 1978

Resolution adopted by the Legislature of the State of Hawaii, re: Investment income of State and local public pension plans. (POM No. 583.)

PETITIONS REFERRED TO THE COMMITTEE ON FINANCE—Continued

SUBJECT AND DATE REFERRED TO COMMITTEE—Continued

Apr. 10, 1978

Resolution adopted by the City Council of San Diego, Calif., re: Deferred compensation. (POM No. 585.)

Apr. 14, 1978

Resolution adopted by the Legislature of Guam, re: Tax credit for families who pay tuition for education. (POM No. 558.)

Apr. 14, 1978

Resolution adopted by the Westchester County Board of Legislators, New York, re: Cost of college education. (POM No. 590.)

Apr. 14, 1978

Resolution adopted by the Westchester County Board of Legislators, New York, re: Cost of college education. (POM No. 591.)

Apr. 25, 1978

Joint resolution adopted by the Legislature of the State of California, re: Employee Retirement Income Security Act of 1974. (Jointly referred to Committees on Human Resources and Finance.) (POM No. 604.)

Apr. 26, 1978

Resolution adopted by the Legislature of the State of Massachusetts, re: Tuition tax credits. (POM No. 618.)

May 3, 1978

Resolution adopted by the Legislature of the State of Nebraska, re: Benefits of an unfunded nonqualified deferred compensation plan. (POM No. 626.)

May 4, 1978

Joint memorial adopted by the Legislature of the State of Idaho, re: Public employee deferred compensation plan. (POM No. 635.)

May 23, 1978

Concurrent resolution adopted by the State of Hawaii, re: Financing public assistance programs. (POM No. 665.)

May 26, 1978

Concurrent memorial adopted by the Legislature of the State of Arizona, re: Pension Reform Act of 1974. (POM No. 668.)

June 5, 1978

Resolution adopted by the Legislature of the State of California, re: To adopt legislation or regulations to allow deductions by a new home buyer for taxes and fees. (POM No. 674.)

June 5, 1978

Memorial adopted by the Legislature of the State of Florida, re: United States urged to support a policy that no further direct or indirect trade agreements with the Republic of Cuba. (POM No. 681.)

June 13, 1978

Joint resolution adopted by the Legislature of the State of California, re: Cost of living as reflected by the Wholesale Price Index. (POM No. 692.)

June 27, 1978

Concurrent resolution adopted by the Legislature of the State of Louisiana, re: Incentives for senior citizens. (POM No. 708.)

July 11, 1978

Resolution adopted by the 19th Session of the North Central District of the National Association of Negro Business and Professional Women's Clubs, Inc., Washington, D.C., re: Social security payment reform. (POM No. 727.)

July 11, 1978

Resolution adopted by the City Council of Kasson, Minn., re: Spouses social security benefits. (POM No. 731.)

July 20, 1978

Joint resolution adopted by the Legislature of the State of California, re: Employee Retirement Income Security Act of 1974 (ERISA). (Referred jointly to Committees on Finance and Human Resources.) (POM No. 742.)

PETITIONS REFERRED TO THE COMMITTEE ON FINANCE—Continued

SUBJECT AND DATE REFERRED TO COMMITTEE—Continued

July 20, 1978

Joint resolution adopted by the Legislature of the State of California, re: Recognizing the importance of international trade and resulting benefits. (POM No. 749.)

July 21, 1978

Concurrent resolution adopted by the Legislature of the State of Louisiana, re: Marketability of American produced foods is a vital domestic concern. (POM No. 762.)

Aug. 1, 1978

Petition for the redress of grievances from a citizen of Austin Tex. (POM No. 765.)

Aug. 9, 1978

Joint resolution from a citizen, re: Constitutional amendment dealing with income taxes. (POM No. 771.)

Sept. 7, 1978

Joint resolution adopted by the Legislature of the State of California, re: Negotiate the reduction of unfair barriers to free trade. (POM No. 783.)

Sept. 14, 1978

Resolution adopted by the Legislature of the State of California, re: Deferred compensation plans for their employees. (POM No. 791.)

Sept. 26, 1978

Resolution adopted by the City Council of Parma Heights, Ohio, re: Social security. (POM No. 802.)

Oct. 14, 1978

Joint resolution adopted by the Legislature of the State of California, re: To approve the designation of the Port of Hueneme as a "Port of Entry". (POM No. 828.)

MISCELLANEOUS PUBLICATIONS BY COMMITTEE ON FINANCE

NINETY-FIFTH CONGRESS

(Requests for publications should be in writing accompanied by a self-addressed label for each item to: U.S. Senate Committee on Finance, Attention DOCUMENTS, Room 2227 Dirksen Office Building, Washington, D.C. 20510)

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Description of Tax Bills Listed for a Hearing Before the Subcommittee on Taxation and Debt Management Generally on July 24, 1978 (Prepared by the Joint Committee on Taxation).....	July 21, 1978
Tax aspects of S. 2266 (Bankruptcy Reform Act of 1978)(Prepared by the Joint Committee on Taxation).....	July 26, 1978
Description of H.R. 13511, As Passed by the House (The Revenue Act of 1978)(Prepared by the Joint Committee on Taxation).....	Aug. 17, 1978
Description of Tax Bills Listed for a Hearing Before the Subcommittee on Taxation and Debt Management of the Committee on Finance on Aug. 28, 1978 (Prepared by the Joint Committee on Taxation).....	Aug. 25, 1978
Summary of Public Testimony Before the Subcommittee on Taxation and Debt Management Generally—Hearings on Capital Gains Tax Bills, June 28 and 29, 1978 (Prepared by the Congressional Reserach Service).....	September 1978
Staff Data and Materials on Supplemental Security Income (SSI) Disability Proposals.....	September 1978
August 1978 Revised Pages for the Social Security Act and Related Laws April 1978 Edition.....	Sept. 1, 1978
Summary of Testimony on H.R. 13511 (The Revenue Act of 1978) Before the Committee on Finance on Aug. 21-25, 1978 (Prepared by the Joint Committee on Taxation).....	Sept. 7, 1978
Conference Comparison on H.R. 12050—Tuition Tax Credit (Prepared for the Use of the House and Senate Conferees by the Staff of the Joint Committee on Taxation).....	Sept. 26, 1978
Conference Comparison on H.R. 9251—Exclusion for Income Earned Abroad (Sec. 911) and Other Provisions (Prepared for the Use of the House and Senate Conferees by the Staff of the Joint Committee on Taxation).....	Oct. 11, 1978
Conference Comparison on H.R. 13511—Revenue Act of 1978 (Prepared for the Use of the House and Senate Conferees by the Staff of the Joint Committee on Taxation).....	Oct. 12, 1978
ESOPs and TRASOPs—An expanation for employees.....	November 1978
Materials related to welfare research and experimentation.....	November 1978
Section-by-Section Summary of the Revenue Act of 1978 (P.L. 95-600; H.R. 13511) Energy Tax Act of 1978 (P.L. 95-618; H.R. 5263) Foreign Earned Income Act of 1978 (P.L. 95-615; H.R. 9251) Fringe Benefits Act (P.L. 95-427; H.R. 12841) (Prepared by the staff of the Joint Committee on Taxation).....	Nov. 27, 1978
The Social Security Act and Related Laws—December 1978 Edition.....	Dec. 31, 1978

CALENDAR OF NOMINATIONS

DATE REFERRED	NAME AND OFFICE	COMMITTEE ACTION	CONFIRMED
(1)	W. Michael Blumenthal, of Michigan, to be Secretary of the Treasury, vice William E. Simon, resigned.	Public hearing, Jan. 12, 1977— Printed. ² Favorably reported Jan. 20, 1977.	Jan. 20, 1977
(1)	Joseph A. Califano, Jr., of the District of Columbia, to be Secretary of Health, Education, and Welfare, vice Forrest D. Mathews, resigned.	Public hearing, Jan. 13, 1977— Printed. ² Favorably reported Jan. 24, 1977.	Jan. 24, 1977
Feb. 10, 1977	C. Fred Bergsten, of New York, to be a Deputy Under Secretary of the Treasury, vice Gerald L. Parsky, resigned.	Public hearing, Mar. 23, 1977— Favorably reported Mar. 23, 1977.	Mar. 29, 1977
(1)	Laurence N. Woodworth, of Maryland, to be Assistant Secretary of the Treasury, vice Charles M. Walker, resigned.	Public hearing, Jan. 13, 1977— Printed. ² Favorably reported Feb. 21, 1977.	Feb. 21, 1977
Feb. 24, 1977	Hale Champion, of Massachusetts, to be Under Secretary of Health, Education, and Welfare, vice Marjorie Ward Lynch, resigned.	Public hearing, Mar. 9, 1977— Printed. Favorably reported Mar. 23, 1977.	Mar. 29, 1977
Feb. 24, 1977	Thomas D. Morris, of the District of Columbia, to be Inspector General, Department of Health, Education, and Welfare (new position).	Public hearing, Mar. 9, 1977— Printed. Favorably reported Mar. 22, 1977.	Mar. 23, 1977
Feb. 24, 1977	Arabella Martinez, of the District of Columbia, to be an Assistant Secretary of Health, Education, and Welfare, vice Stanley B. Thomas, resigned.	Public hearing, Mar. 10, 1977— Printed. Favorably reported Mar. 22, 1977.	Mar. 23, 1977
Mar. 4, 1977	Bette Beasley Anderson, of Georgia, to be Under Secretary of the Treasury, vice Jerry Thomas, resigned.	Public hearing, Mar. 23, 1977— Favorably reported Mar. 23, 1977.	Mar. 29, 1977
Mar. 4, 1977	Anthony Morton Solomon, of Virginia, to be Under Secretary of the Treasury for Monetary Affairs, vice Edwin H. Yeo III, resigned.	Public hearing, Mar. 23, 1977— Favorably reported Mar. 23, 1977.	Mar. 29, 1977
Mar. 4, 1977	Gene E. Godley, of the District of Columbia, to be a Deputy Under Secretary of the Treasury, vice Harold F. Eberle, resigned.	Public hearing, Mar. 23, 1977— Favorably reported Mar. 23, 1977.	Mar. 29, 1977
Mar. 7, 1977	Henry Jacob Aaron, of the District of Columbia, to be an Assistant Secretary of Health, Education, and Welfare, vice William A. Morrill, resigned.	Public hearing, Mar. 23, 1977— Favorably reported Mar. 23, 1977.	Mar. 29, 1977
Mar. 11, 1977	Robert S. Strauss, of Texas, to be Special Representative for Trade Negotiations, vice Frederick B. Dent, resigned.	Public hearing, Mar. 23, 1977— Favorably reported Mar. 23, 1977.	Mar. 29, 1977

¹ On Jan. 18, 1977, the Committee met in executive session and voted to recommend that when this nomination is received by the Senate, it be confirmed by the Senate without being referred to the Committee on Finance.

² While the nomination of this individual could not be formally received until after the inauguration of President Carter, the Committee on Finance, in holding a hearing on this date, followed a procedure it had established in the past to provide for an orderly and expeditious transition to the incoming administration.

CALENDAR OF NOMINATIONS—Continued

DATE REFERRED	NAME AND OFFICE	COMMITTEE ACTION	CONFIRMED
Mar. 11, 1977	Richard D. Warden, of the District of Columbia, to be an Assistant Secretary of Health, Education, and Welfare, vice Thomas L. Lias, resigned.	Public hearing, Mar. 23, 1977— Favorably reported Mar. 23, 1977.	Mar. 29, 1977
Mar. 11, 1977	Frank Peter S. Libassi, of Connecticut, to be General Counsel of the Department of Health, Education, and Welfare, vice William H. Taft IV.	Favorably reported Apr. 28, 1977	Apr. 29, 1977
Mar. 14, 1977	Eileen Shanahan, of the District of Columbia, to be an Assistant Secretary of Health, Education, and Welfare, vice Susan B. Gordon, resigned.	Public hearing, Mar. 23, 1977— Favorably reported Mar. 23, 1977.	Mar. 29, 1977
Mar. 14, 1977	Daniel H. Brill, of Maryland, to be an Assistant Secretary of the Treasury, vice Sidney L. Jones, resigned.	Favorably reported Apr. 28, 1977.	Apr. 29, 1977
Mar. 18, 1977	Roger C. Altman, of New York, to be an Assistant Secretary of the Treasury, vice Robert A. Gerard, resigned.	Favorably reported Apr. 28, 1977.	Apr. 29, 1977
Mar. 18, 1977	William J. Beckham, Jr., of Michigan, to be an Assistant Secretary of the Treasury, vice Warren F. Brecht, resigned.	Favorably reported Apr. 28, 1977.	Apr. 29, 1977
Mar. 21, 1977	Jerome Kurts, of Pennsylvania, to be Commissioner of Internal Revenue, vice Donald C. Alexander, resigned.	Favorably reported Apr. 28, 1977.	Apr. 29, 1977
Mar. 23, 1977	Robert Carswell, of New York, to be Deputy Secretary of the Treasury, vice George H. Dixon, resigned.	Favorably reported Apr. 28, 1977.	Apr. 29, 1977
Mar. 31, 1977	Joseph Laitin, of Maryland, to be an Assistant Secretary of the Treasury, vice David Robert MacDonald, resigned.	Favorably reported Apr. 28, 1977.	Apr. 29, 1977
May 4, 1977	Alan William Wolff, of the District of Columbia, to be a Deputy Special Representative for Trade Negotiations, vice Clayton Yeutter, resigned.	Favorably reported June 22, 1977.	June 24, 1977
May 5, 1977	Stuart Evan Seigel, of the District of Columbia, to be an Assistant General Counsel, Department of the Treasury (Chief Counsel for the Internal Revenue Service), vice Meade Whittaker, resigned.	Favorably reported June 22, 1977.	June 23, 1977
June 7, 1977	Asie Taylor Morton, of Virginia, to be Treasurer of the United States, vice Francine Neff, resigned.	Public hearing, July 26, 1977— Favorably reported Aug. 1, 1977.	Aug. 2, 1977
June 15, 1977	Robert H. Mundheim, of Pennsylvania, to be General Counsel for the Department of the Treasury, vice Richard R. Albrecht, resigned.	Public hearing, July 26, 1977— Favorably reported Aug. 1, 1977.	Aug. 2, 1977
June 22, 1977	Blandina Cardenas, of Texas, to be Chief of the Children's Bureau, Department of Health, Education, and Welfare, vice John Meier, resigned.	Public hearing, July 26, 1977— Favorably reported Aug. 1, 1977.	Aug. 2, 1977
June 30, 1977	Charles F. C. Ruff, of the District of Columbia, to be Deputy Inspector General, Department of Health, Education, and Welfare (new position).	Public hearing, July 26, 1977— Favorably reported Oct. 17, 1977.	Oct. 19, 1977
July 21, 1977	Alonso Lowry McDonald, Jr., of Connecticut, to be a Deputy Special Representative for Trade Negotiations, vice William N. Walker.	Favorably reported Aug. 3, 1977.	Aug. 4, 1977
Sept. 27, 1977	William R. Alberger, of Oregon, to be a member of the U.S. International Trade Commission, vice Will E. Leonard, Jr., term expired.	Public hearing, Oct. 14, 1977— Favorably reported Oct. 17, 1977.	Oct. 19, 1977
Mar. 8, 1978	Herbert L. Chabot, of Maryland, to be a judge of the U.S. Tax Court, vice Bruce M. Forrester, retired.	Public hearing, Mar. 16, 1978— Favorably reported Mar. 17, 1978.	Mar. 20, 1978
Apr. 3, 1978	Donald C. Lubick, of Maryland, to be an Assistant Secretary of the Treasury, vice Laurence N. Woodworth, deceased.	Public hearing, Apr. 19, 1978— Favorably reported June 22, 1978.	June 23, 1978

CALENDAR OF NOMINATIONS—Continued

DATE REFERRED	NAME AND OFFICE	COMMITTEE ACTION	CONFIRMED
Aug. 18, 1978	Paula Stern, of the District of Columbia, to be a member of the U.S. International Trade Commission, vice Daniel Minchew, term expired.	Public hearing, Sept. 25, 1978— Favorably reported Sept. 26, 1978.	Sept. 27, 1978
Aug. 24, 1978	Stanford G. Ross, of the District of Columbia, to be Commissioner of Social Security of the Department of Health, Education, and Welfare, vice James H. Cardwell.	Public hearing, Sept. 25, 1978— Favorably reported Sept. 26, 1978.	Sept. 27, 1978

HEARINGS HELD BY COMMITTEE ON FINANCE

NINETY-FIFTH CONGRESS

(Requests for publications should be in writing accompanied by a self-addressed label for each item to: U.S. Senate Committee on Finance, Attention DOCUMENTS, Room 2227 Dirksen Office Building, Washington, D.C. 20510)

No. of BILL	TITLE	DATE OF HEARING
FIRST SESSION		
Nomination..	W. Michael Blumenthal.....	Jan. 12, 1977.—Printed.
Nominations..	Joseph A. Califano, Jr., and Laurence N. Woodworth.....	Jan. 13, 1977.—Printed. (out of print)
Nominations..	Hale Champion, Thomas D. Morris, and Arabella Martinez.....	Mar. 8, 9, and 10, 1977.—Printed.
H.R. 3477.....	Tax Reduction and Simplification Act of 1977.....	Mar. 8, 9, 10, and 11, 1977.—Printed.
H.R. 4800.....	The Emergency Unemployment Compensation Act of 1977.....	Mar. 22, 1977.—Printed.
Nominations..	Robert S. Strauss, Hale Champion, Richard D. Warden, Henry Jacob Aaron, Eileen Shanahan, Bette B. Anderson, Anthony Solomon, C. Fred Bergsten, and Gene E. Godley.	Mar. 23, 1977.—Printed.
H.R. 6370.....	Authorization of Appropriations for the U.S. International Trade Commission for Fiscal Year 1978. ²	Apr. 21, 1977.—Printed.
.....	President's Statement on Principles of Welfare Reform ¹⁰	May 5 and 12, 1977.—Printed.
S. 285, S. 901.	Pension Simplification and Investment Rules ⁶ (Joint hearing with Senate Select Committee on Small Business)	May 10, 11, 24, and 25, and June 23, and July 18, 1977.—Printed.
.....	Incentives for Economic Growth ⁸	May 16, 17, and June 14, 15, 1977.—Printed.
S. 1471.....	Increased Tax Credits for Contributions to Candidates for the U.S. Senate. ⁹	May 19, 1977.—Printed.
.....	Recycling Energy Tax Revenues ⁸	June 6 and 27, 1977.—Printed.
S. 1470.....	Medicare and Medicaid Administration and Reimbursement Reform Act. ¹	June 7, 8, 9, and 10, 1977.—Printed.
.....	Social Security Financing Proposals ⁴	June 13, 16, 23, 24, and July 15, 1977.—Printed
S. 1538.....	Tax Aspects of the Black Lung Benefits Reform Act of 1977 ⁵	June 17, 1977.—Printed.
.....	Incentives for Developing New Energy Sources ⁵	June 20 and 21, 1977.—Printed.
.....	Continuing Most-Favored-Nation Tariff Treatment of Imports From Romania—1977. ³	June 27, 1977.—Printed.
H.R. 7200.....	Public Assistance Amendments of 1977 ¹⁰	July 12, 18, 19, and 20, 1977.—Printed.
.....	Problems in International Agricultural Trade ²	July 13, 1977.—Printed.

See footnotes at end of table.

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No. of BILL	TITLE	DATE OF HEARING
-----	Various Tariff Bills ² H.R. 422, H.R. 1550, H.R. 1904, H.R. 2692, H.R. 2849, H.R. 2850, H.R. 2882, H.R. 3093, H.R. 3259, H.R. 3373, H.R. 3387, H.R. 3790, H.R. 3946, H.R. 4018, H.R. 4654, H.R. 5037, H.R. 5052, H.R. 5146, H.R. 5176, H.R. 5263, H.R. 5285, H.R. 5289, H.R. 5322, H.R. 5858, S. 594, S. 1302, and S. 1519.	July 14, 1977.—Printed.
H.R. 2504, S. 708; S. 1877. }	Expanding Medicare Coverage in Rural Health Clinics ¹ -----	July 21, 1977.—Printed.
-----	Comptroller General's Report on Establishment of Health Care Financing Administration in HEW. ¹	July 21, 1977.—Printed.
-----	Certain Estate and Gift Tax Problems Arising From the Tax Reform Act of 1976. ³	July 25, 1977.—Printed.
S. 1514-----	Private Foundation Leasing of Business Assets ³ -----	July 25, 1977.—Printed.
Nominations..	Robert H. Mundheim, Azis Taylor Morton, Charles F. C. Ruff, and Blandina Cardenas.	July 26, 1977.—Printed.
Nomination..	Alonso Lowry McDonald, Jr.-----	Aug. 2, 1977.—Printed.
Title II of H.R. 8444.	Energy Tax Act 1977-----	Part One: Aug. 8 and 9, 1977. (supplies exhausted.) Part Two: Aug. 10, 11, and 12, 1977. (supplies exhausted.) Part Three: Sept. 8, 9, and 12, 1977.—Printed. Part Four: Sept. 13, 14, and 15, 1977.—Printed. Part Five: Written testimony.—Printed.
-----	Health Care Problems in Rural and Small Communities—Macon County—Atlanta, Ga. ¹¹ -----	Aug. 16 and 18, 1977.—Printed.
H.R. 3-----	Confidentiality of Medical Records ¹ -----	Sept. 15, 1977.—Printed.
-----	\$775 Billion Debt Limit ³ -----	Sept. 22, 1977.—Printed.
-----	Hospital Cost Containment and End Stage Renal Disease Program ¹ -----	Oct. 12, 13, and 21, 1977.—Printed.
Nomination..	William R. Alberger-----	Oct. 14, 1977.—Printed.
S. 690-----	Jefferson County Mental Health Center ² -----	Oct. 14, 1977.—Printed.
S. 1717-----	Certain Tax Provisions Relating to Distilled Spirits ³ -----	Oct. 14, 1977.—Printed.
S. 2019, S. 2125, H. Con. Res. 369-----	Pension Benefit Guaranty Corporation—Amendments Affecting Single-Employer and Multiemployer Defined Benefit Plans ⁴ -----	Oct. 14, 1977.—Printed.
Title II of H.R. 8309	Waterways Fuel Tax-----	Oct. 21, 1977.—Printed.
H.R. 6715, S. 1954, S. 2227, S. 2228. }	Technical Corrections Act of 1977 (Including Carryover Basis Provisions). ³	Oct. 26, 27, 28, and 31, 1977.—Printed.

See footnote at end of table.

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No. OF BILL	TITLE	DATE OF HEARING
SECOND SESSION		
S. 96, S. 311, S. 834, S. 954, S. 1570, S. 1781, S. 2142.	Tuition Tax Relief Bills ¹	Part One: Jan. 18 and 19, 1978.—Printed. Part Two: Jan. 20, 1978.—Printed.
S. 2388.....	Employer Education Assistance Programs ²	Jan. 20, 1978.—Printed.
.....	Foreign Indebtedness.....	Jan. 23, 1978.—Printed.
.....	Rural Health Care Delivery ¹	Jan. 28, 1978.—Printed.
.....	Public Debt and the Budget ²	Jan. 30, and Feb. 6, 1978.—Printed.
.....	United States-Japanese Trade Relations and the Status of the Multi-lateral Trade Negotiations. ³	Feb. 1, 1978.—Printed.
H.R. 8149	Customs Procedural Reform Act of 1977 ²	Feb. 2, 1978.—Printed.
S. 2084, S. 2777, H.R. 10711, H.R. 10950	Welfare Reform Proposals ¹⁰	Part 1: Feb. 7 and 9, 1978.—Printed. Part 2: Appendixes.—Printed. Part 3: April 17, 18, and 25, 1978.—Printed. Part 4: April 26 and May 1, 1978.—Printed. Part 5: May 2 and 4, 1978.—Printed.
H.R. 5643	Convention on Cultural Property Implementation Act ²	Feb. 8, 1978.—Printed.
.....	Health Care Costs.....	Feb. 13, 1978.—Printed.
.....	Proposed Amendments to the Meat Import Quota Act.....	Feb. 27, 1978.—Printed.
S. 2554.....	Adjustment of Zero Bracket Amount for Residents of Certain States ²	Mar. 1, 1978.—Printed.
.....	New York City Pension Plan Investments ⁶	Mar. 7 and 8, 1978.—Printed.
.....	Extension of the Temporary Limit on the Public Debt ²	Mar. 14, 1978.—Printed.
S. 1587.....	Reporting requirements for State and local government pension plans and tax treatment of deferred amounts under nonqualified deferred compensation plans.	Mar. 15, 1978.—Printed.
Nomination..	Herbert L. Chabot.....	Mar. 16, 1978.—Printed.
H.R. 7320.....	Miscellaneous Timing Requirements of the Revenue Laws ²	Mar. 17, 1978.—Printed.
.....	Simplifying Income Tax Returns ⁶	Mar. 28, 1978.—Printed.
S. Con. Res. 66.....	Resolution Disapproving of Import Relief to the Domestic Industrial Fastener Industry ²	Apr. 4, 1978.—Printed.
.....	Social Security Financing ⁶	Apr. 5 and 6, 1978.—Printed.
Nomination..	Donald Lubick.....	Apr. 19, 1978.—Printed.
.....	Fiscal Year 1979 Authorization of Appropriations for the U.S. International Trade Commission ¹⁰	Apr. 21, 1978.—Printed.
S. 2738.....	Indexation of Certain Provisions of the Tax Laws ²	Apr. 24, 1978.—Printed.
S. 2975.....	Supplemental Fiscal Assistance Proposals Contained in the President's National Urban Policy Recommendations ⁷	May 3, 1978.—Printed.
.....	Taxation of Americans Working Abroad.....	May 8, 1978.—Printed.
S. Con. Res. 76.....	Most-Favored-Nation Treatment for Hungary ²	May 9, 1978.—Printed.

See footnotes at end of table.

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No. of BILL	TITLE	DATE OF HEARING
-----	Proposed Reorganization of 12 Smallest IRS Districts ⁶	May 10, 1978.—Printed.
S. 2990.....	Sugar Stabilization Act of 1978 ⁶	May 11, 1978.—Printed.
-----	Findings of the Senate Permanent Subcommittee on Investigations on Health Maintenance Organizations ¹	May 18, 1978.—Printed.
-----	Pension Plan Bookkeeping Methods ⁶	June 14, 1978.—Printed.
S. 2872, H.R. 810, H.R. 1337, H.R. 1920, H.R. 2028, H.R. 2852, H.R. 2984, H.R. 3050, H.R. 5103, H.R. 6635, H.R. 8535, H.R. 8811	Miscellaneous Tax Bills I ³	June 19, 1978.—Printed.
S. 3140, S. 3193	} Pension Simplification Bills ⁶	June 27, 1978.—Printed.
S. 2428, S. 2608, S. 3065	} Capital Gains Tax Bills ³	June 28 and 29, 1978.—Printed.
-----	Debt Limit ²	July 11, 1978.—Printed.
-----	Continuing the President's Authority To Waive the Trade Act Freedom of Emigration Provisions ²	July 12, 1978.—Printed.
S. Res. 483....	Resolution To Disapprove Waiver of Countervailing Duties on Fish From Canada ²	July 13, 1978.—Printed.
S. 1860, H.R. 8333	} Individual and Business Tax Reduction Proposals ⁶	July 14, 1978.—Printed.
-----	Jobs Tax Credit ¹²	July 18 and 26, 1978.—Printed.
-----	Employee Stock Ownership Plans and General Stock Ownership Trusts.....	July 19 and 20, 1978.—Printed.
S. 869, S. 1674, S. 2128, S. 2393, S. 2462, S. 2628, S. 2825, S. 3007, S. 3037, S. 3080, S. 3125, S. 3301.	} Miscellaneous Tax Bills II ³	July 24, 1978.—Printed.
-----	Roper Opinion Poll.....	July 27, 1978.—Printed.
H.R. 5044, H.R. 5265, H.R. 5551, H.R. 7108, H.R. 8755, H.R. 9628, H.R. 9911, H.R. 10161, H.R. 10625, H.R. 11409, H.R. 12165, H.R. 12739; S. 2847, S. 2985, S. 3171, S. 3246, S. 3326, S. 3329.	} Miscellaneous Tariff Bills ³	July 31, 1978.—Printed.

See footnotes at end of table.

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No. OF BILL	TITLE	DATE OF HEARING
S. 2266.....	Bankruptcy Reform Act of 1978 ¹	Aug. 4, 1978.—Printed.
S. 1392, H.R. 9434. }	Child Health Assessment Act and Increased Medicaid Funding for Puerto Rico ¹	Aug. 14, 1978.—Printed.
S. 2920.....	Prohibiting Reduction of Duties in Trade Negotiations on Textiles ² ...	Aug. 15, 1978.—Printed.
S. 250, S. 901, S. 1383, S. 1745, S. 2992, S. 3017, S. 3193. }	ERISA Improvements Act of 1978 ³	Aug. 15, 16, and 17, 1978.—Printed.
H.R. 13511...	Revenue Act of 1978.....	Part 1: Aug. 17, 1978.—Printed. Part 2: Aug. 21 and 22, 1978.—Printed. Part 3: Aug. 23, 1978.—Printed. Part 4: Aug. 24, 1978.—Printed. Part 5: Aug. 25, and Sept. 6, 1978.—Printed. Part 6: Communications.—Printed.
.....	Proposals to Expand Coverage of Mental Health Under Medicare and Medicaid ⁴	Aug. 18, 1978.—Printed.
.....	Social Services Proposals ⁵	Aug. 18, 1978.—Printed.
H.R. 810, H.R. 4030, H.R. 5099, S. 1611, S. 2771, S. 3049, S. 3176, S. 3345. }	Miscellaneous Tax Bills III ⁶	Aug. 28, 1978.—Printed.
S. 3470.....	Welfare Block Grant/Fiscal Relief Proposal ⁷	Sept. 12, 1978.—Printed.
Nomination..	Stanford G. Ross and Paula Stern.....	Sept. 25, 1978.—Printed.
H.R. 10848, H.R. 12972. }	Supplemental Security Income Disability Program ⁸	Sept. 26, 1978.—Printed.
H.R. 11711, S. 939, S. 1658, S. 3500. }	Trade Adjustment Assistance Amendments.....	Oct. 2, 1978.—Printed.
.....	Welfare Research and Experimentation.....	Nov. 15, 16, and 17, 1978.—Printed.
.....	Collection of Debt Owed Federal Government.....	Dec. 18, 1978.—Printed.

¹ Subcommittee on Health.

² Subcommittee on International Trade.

³ Subcommittee on Taxation and Debt Management Generally.

⁴ Subcommittee on Social Security.

⁵ Subcommittee on Energy and Foundations.

⁶ Subcommittee on Private Pension Plans and Employee Fringe Benefits.

⁷ Subcommittee on Unemployment Compensation, Revenue Sharing, and Economic Problems.

⁸ Subcommittee on Administration of the Internal Revenue Code.

⁹ Subcommittee on Tourism and Sugar.

¹⁰ Subcommittee on Public Assistance.

¹¹ Subcommittee on Health and Committee on Governmental Affairs.—Joint hearings.

¹² Subcommittee on Administration of the Internal Revenue Code and the Select Committee on Small Business.—Joint hearings.

¹³ Subcommittee on Private Pension Plans and Employee Fringe Benefits and the Committee on Human Resources.—Joint hearings.

* For sale by the Superintendent of Documents, U.S. Government Printing Office, Washington, D.C. 20402.

SENATE BILLS REFERRED TO COMMITTEE

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
<p>S. 3</p> <p>Mr. Kennedy and Messrs. Abourezk, Case, Clark, Cranston, Humphrey, Mrs. Humphrey, Inouye, Pell, Randolph, Riegle, Sarbanes, and Stone.</p> <p>To create a national system of health security. (Bill provides: Comprehensive health benefits, including physician services, inpatient and outpatient hospital care, home health services, supporting services such as optometry, podiatry, devices and appliances, subject to the following exclusions: (1) Dental care initially limited to children under 15; covered age group extended in each of succeeding 5 years until all under age 25 are covered. Once eligible, an individual is subsequently covered regardless of age. Timetable would be established to phase in dental benefit to entire population; (2) Drug benefit limited to inpatient drugs, specified drugs necessary for chronic conditions, drugs provided through HMOs or professional foundations; (3) Skilled nursing home care initially limited to 120 days with provision for expansion when feasible or when facility is owned or managed by a hospital; (4) Inpatient psychiatric care limited to 45 days per year for active treatment; limit of 20 consultations per year for outpatient psychiatric care if provided by solo practitioner, with no limit if provided through HMO. Benefits are covered in full with no deductibles, coinsurance, waiting periods, maximums, or cutoffs other than the limitations described above.)</p>	<p>Jan. 10, 1977</p> <p>Jan. 10, 1977.—Referred jointly to Committees on Finance and Labor and Public Welfare. Feb. 9, 1977.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>
<p>S. 4★</p> <p>Mr. Dole and Messrs. Abourezk, Allen, Bayh, Biden, Brooke, Burdick, Chiles, Cranston, Domenici, Durkin, Eagleton, Griffin, Hansen, Haskell, Hatfield, Helms, Hollings, Huddleston, Humphrey, Johnston, Laxalt, McClure, McGovern, Metzenbaum, Morgan, Pell, Percy, Proxmire, Randolph, Ribicoff, Riegle, Roth, Sarbanes, Scott, Stone, Thurmond, and Williams.</p> <p>To provide that the changes made by the Tax Reform Act of 1976 to the exclusion for sick pay shall apply to taxable years beginning after Dec. 31, 1976. (Extends for 1 year the effective date of the provision allowing only individuals retired on full disability the exclusion of sick pay from their income.)</p>	<p>Jan. 10, 1977</p> <p>Jan. 10, 1977.—Statement by Senator Dole introducing this bill (Congressional Record S158). Feb. 9, 1977.—Referred to Office of Management and Budget and Department of the Treasury. (See action on H.R. 3477)</p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
S. 5	Jan. 10, 1977
Mr. McIntyre	Jan. 10, 1977.—Statement by Senator McIntyre introducing this bill (Congressional Record S159). Feb. 9, 1977.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.
To amend the Internal Revenue Code of 1954 and the Social Security Act to provide a comprehensive program of health care by strengthening the organization and delivery of health care nationwide and by making comprehensive health care insurance (including coverage for medical catastrophes) available to all Americans, and for other purposes.	
(Bill:	
<ul style="list-style-type: none"> (a) Establishes health data consortiums, strengthens certificate-of-need programs, provides funds for the closing of surplus health facilities, and increases funding for health systems agencies; (b) awards grants and loans for the construction and modernization of ambulatory health care centers, and provides for the training of personnel for comprehensive ambulatory health care centers and professional standards review organizations; (c) establishes a Health Policy Board in the executive branch; (d) provides for three types of health insurance policies: those purchased by Employers and Employees, those purchased by individuals, and those offered through a State plan. Minimum standards for all these plans are the same and are phased in in two stages as follows: 	
Phase I—1979	
<ul style="list-style-type: none"> 1. Unlimited hospital in and out-patient services for physical care. 2. All professional services for the diagnosis or treatment of injuries, illnesses or conditions other than dental and mental, by or at the direction of a physician. 3. The first 20 out-patient mental health visits. 4. 90 days hospitalization for mental conditions. 5. Drugs and contraceptive devices that require a prescription. 6. 180 days of skilled nursing care. 7. 270 days of home health care. 8. Use of radium or radioactive materials, oxygen, anesthetics, prostheses, and medical equipment. 9. Oral surgery on impacted teeth, and for a tooth root. 10. Diagnostic x-ray and laboratory tests performed other than while an inpatient in a hospital or skilled nursing facility. 11. Well child care, including immunizations for children under age five. 12. One oral examination per year, including prophylaxis, dental x-rays, topical application of fluoride and insertion of space maintainers, by a dentist or, at his direction, a dental hygienist, for children under age thirteen. 13. One eye refraction per year for children under age 13. 14. One pre-natal examination by a physician during each trimester of a pregnancy. 	
Phase II—1987	
<ul style="list-style-type: none"> 15. Dental care for fillings and extractions. 16. Other dental services and prostheses, except orthodontia. 17. Services of a Physical Therapist. 18. Services of a Speech Therapist. 19. One eye refraction every three years. 	

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
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S. 5—Continued

Phase II—1967—Continued

20. Eye glasses, one per year for under 19, one every three years for over 19.
21. One hearing exam every three years.
22. Hearing aids, one per three years under 19, one per lifetime for over 19.
23. One physical every 5 years for individuals 5 years old or older.
24. Counseling on family planning and fitting of contraceptive device.
25. One PAP smear every 2 years for women 19 and over.)

S. 17★

Jan. 10, 1977

Mr. McIntyre
and Mr. Brooks

To amend the Internal Revenue Code of 1954 to provide income tax incentives for the conservation of energy used to heat or cool residences and commercial buildings and for the utilization of renewable fuel energy sources.

Bill provides for:

- (a) tax credit of 30% of the costs of installing insulation and energy conserving expenditures in a residence, not to exceed \$750;
- (b) tax credit of 40% of the costs of installing solar or wind energy equipment in a residence, not to exceed \$1,000; and 25% of the costs exceeding \$1,000 but not exceeding \$7,400;
- (c) investment tax credit to businesses for investments in insulation; solar, wind-related, and geothermal energy equipment; waste conversion equipment; and organic fuel conversion equipment;
- (d) business tax deduction of 22% of the gross income from geothermal energy property, not to exceed 50% of the taxpayer's taxable income from the property; and
- (e) study of recycling incentives by the Secretary of the Treasury in cooperation with the Administrator of the Environmental Protection Agency.)

Jan. 10, 1977.—Statement by Senator McIntyre introducing this bill (Congressional Record S177).

Feb. 9, 1977.—Referred to Office of Management and Budget, Department of the Treasury, and Federal Energy Administration.

Apr. 19, 1977.—Report from the Federal Energy Administration. (Delays comments until introduction of administration's energy program.)

(See action on H.R. 5263)

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 30 Jan. 10, 1977</p> <p>Mr. Church</p> <p>To amend the Internal Revenue Code of 1954 with respect to .22 caliber ammunition recordkeeping requirements. (Repeals the recordkeeping requirements on the sale of .22-caliber ammunition under the 1968 Gun Control Act.)</p>	<p>Jan. 10, 1977.—Statement by Senator Church introducing this bill (Congressional Record S199).</p> <p>Feb. 9, 1977.—Referred to Office of Management and Budget and Department of the Treasury.</p>	
<p>S. 39 Jan. 10, 1977</p> <p>Mr. Weicker</p> <p>To terminate public financing of Presidential elections.</p>	<p>Feb. 9, 1977.—Referred to Office of Management and Budget and Department of the Treasury.</p>	
<p>S. 42 Jan. 10, 1977</p> <p>Mr. Inouye</p> <p>To amend sec. 214 of the Internal Revenue Code of 1954 to provide a deduction for household and dependent care services necessary for education. (Provides a tax deduction for the expenses of household and dependent care services necessary for the pursuit of education.)</p>	<p>Jan. 10, 1977.—Statement by Senator Inouye introducing this bill (Congressional Record S221).</p> <p>Feb. 10, 1977.—Referred to Office of Management and Budget and Department of the Treasury.</p>	
<p>S. 47★ Jan. 10, 1977</p> <p>Mr. Stafford and Messrs. Domenici and Heins</p> <p>To amend title XVIII and title XIX of the Social Security Act to include community mental health centers among the entities which may be qualified providers of services for medicare purposes, to require each State having an approved medicaid plan to provide community mental health center services under such plan, and for other purposes.</p>	<p>Jan. 10, 1977.—Statement by Senator Stafford introducing this bill (Congressional Record S222).</p> <p>Feb. 9, 1977.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>	

(See action on H.R. 13097)

ACTION

(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

TITLE AND DESCRIPTION	DATE	ACTION
<p>S. 56</p> <p>Mr. Mathias</p> <p>To protect the United States from dependence upon foreign petroleum refineries by amending the Tariff Schedules of the United States to impose higher rates of duty on products derived from petroleum, by distributing the revenue from such increased rates of duty to States which consume such products, and for other purposes.</p> <p>(Phases in over a period of years a system of higher tariffs on imported petroleum products (but not crude oil). (The Secretary of the Treasury would pay to each State where such products were sold the amount of the tariffs collected on those products and the President would be authorized to exempt individual importers from the higher tariffs in cases of extreme hardship, but not to an extent greater than 10 percent of petroleum product imports).)</p>	Jan. 10, 1977	<p>Jan. 10, 1977.—Statement by Senator Mathias introducing this bill (Congressional Record S237).</p> <p>Feb. 9, 1977.—Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, and Departments of the Treasury and Commerce.</p>
<p>S. 59</p> <p>Mr. Helms and Mr. McClure</p> <p>To amend the Internal Revenue Code of 1954 to permit employers to withhold payroll taxes from the wages of employees who are paid on a weekly, biweekly, or semimonthly basis from a single payment of wages each month.</p>	Jan. 10, 1977	<p>Jan. 10, 1977.—Statement by Senator Helms introducing this bill (Congressional Record S242).</p> <p>Feb. 9, 1977.—Referred to Office of Management and Budget and Department of the Treasury.</p>
<p>S. 60</p> <p>Mr. Inouye and Mr. Matsunaga</p> <p>To amend title II of the Social Security Act to eliminate the special dependency requirements for entitlement to husband's and widower's insurance benefits, to provide benefits for widowed fathers with minor children, and to make certain other changes so that benefits for husbands, widowers, and fathers will be payable on the same basis as benefits for wives, widows, and mothers.</p>	Jan. 10, 1977	<p>Jan. 10, 1977.—Statement by Senator Inouye introducing this bill (Congressional Record S243).</p> <p>Feb. 9, 1977.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 62★ Jan. 10, 1977</p> <p>Mr. Mathias and Messrs. Allen and Chiles</p> <p>To amend the Tax Reform Act of 1976 to extend for 1 year the effective date of the provision relating to changes in exclusions for sick pay.</p> <p>(Extends for 1 year the effective date of the provision allowing only individuals retired on full disability the exclusion of sick pay from their income.)</p>	<p>Jan. 10, 1977.—Statement by Senator Mathias introducing this bill (Congressional Record S246).</p> <p>Feb. 9, 1977.—Referred to Office of Management and Budget and Department of the Treasury.</p>	(See action on H.R. 3477)
<p>S. 70 Jan. 10, 1977</p> <p>Mr. Mathias</p> <p>To broaden homeownership opportunities by providing alternative types of mortgage loans in order to better match the ability of families to meet monthly payments, and for other purposes. (Sections of the bill within the Finance Committee's jurisdiction:</p> <ul style="list-style-type: none"> (a) eliminates the Federal income tax on interest or dividends earned on savings accounts; (b) provides for the uniform application of the Federal tax laws to all financial institutions; and (c) provides for a mortgage investment tax credit.) 	<p>Jan. 10, 1977.—Statement by Senator Mathias introducing this bill (Congressional Record S257).</p> <p>Jan. 11, 1977.—Jointly referred to Committees on Finance and Banking, Housing, and Urban Affairs.</p> <p>Mar. 29, 1977.—Referred to Office of Management and Budget and Department of the Treasury.</p>	
AMENDMENTS		
<p>Mar. 14, 1977 No. 1 (74)</p>	<p>(Mathias) Increases mortgage limits of the Department of Housing and Urban Development sec. 203(b) program; and reduces down-payment requirement of the same program.</p>	
<p>S. 76★ Jan. 10, 1977</p> <p>Mr. Stone and Messrs. Abourezk, Allen, Anderson, Bayh, Case, Church, Curtis, DeConcini, Durkin, Goldwater, Gravel, Hatch, Hatfield of Oregon, Hathaway, Helms, Humphrey, Inouye, Jackson, Johnston, Leahy, McClure, McIntyre, Magnuson, Matsunaga, Melcher, Metcalf, Morgan, Pell, Raulolph, Riegle, Schweiker, Thurmond, and Williams</p>	<p>Jan. 10, 1977.—Statement by Senator Stone introducing this bill (Congressional Record S278).</p> <p>Feb. 9, 1977.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>	(See action on H.R. 13997)
<p>To amend title XVIII of the Social Security Act to authorize payment under the medicare program for certain services performed by chiropractors.</p>		

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
<p>S. 77★ Jan. 10, 1977</p> <p>Mr. Mathias and Messrs. Domenici, Humphrey, Leahy, Stafford, and Stone</p> <p>To amend title II of the Social Security Act to increase the annual amount which individuals may earn without suffering deductions from their social security benefits, and to provide a graduated reduction in benefits for widows and widowers who remarry.</p> <p>(Phases over a 5-year period, the reduction in benefits for widows and widowers who remarry and increases the earnings limitation to \$5,040 annually.)</p>	<p>Jan. 10, 1977.—Statement by Senator Mathias introducing this bill (Congressional Record S279).</p> <p>Feb. 9, 1977.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p> <p style="text-align: right;">(See action on H.R. 9346)</p>
<p>S. 78★ Jan. 10, 1977</p> <p>Mr. Stone</p> <p>To amend title II of the Social Security Act to provide that the provisions thereof requiring deductions from benefits on account of excess earnings shall not be applied to any individual, if and to the extent that the application of such provisions would reduce the individual's annual income, in the form of earnings and social security benefits, to less than \$7,800 (which amount shall be annually adjusted to reflect increases in the cost of living).</p>	<p>Jan. 10, 1977.—Statement by Senator Stone introducing this bill (Congressional Record S280).</p> <p>Feb. 9, 1977.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p> <p style="text-align: right;">(See action on H.R. 9346)</p>
<p>S. 81 Jan. 10, 1977</p> <p>Mr. Inouye and Mr. Matsunaga</p> <p>To amend the Social Security Act to provide that certain persons, who have innocently entered into a legally defective marriage to an insured individual and have lived with such individual as his husband or wife for at least 5 years, shall be treated, for benefit purposes, as if such marriage had been legally valid.</p>	<p>Jan. 10, 1977.—Statement by Senator Inouye introducing this bill (Congressional Record S282).</p> <p>Feb. 9, 1977.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>

ACTION

(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

TITLE AND DESCRIPTION	DATE	ACTION
<p>S. 87★</p> <p>Mr. Bumpers and Messrs. Garn, Humphrey, Laxalt, McClellan, Moynihan, Turmond, and Zorinsky</p> <p>To amend title II of the Social Security Act to increase to \$4,600 the amount of outside earnings permitted without deductions from benefits thereunder.</p>	Jan. 10, 1977	<p>Jan. 10, 1977.—Statement by Senator Bumpers introducing this bill (Congressional Record S291).</p> <p>Feb. 9, 1977.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p> <p>(See action on H.R. 9346)</p>
<p>S. 95★</p> <p>Mr. Hollings</p> <p>To amend the Internal Revenue Code of 1954 to permit the deduc- tion without limitations of medical expenses paid for certain dependents suffering from physical or mental impairment or defect.</p>	Jan. 10, 1977	<p>Feb. 9, 1977.—Referred to Office of Management and Budget and Department of the Treasury.</p> <p>(See action on H.R. 13511)</p>
<p>S. 96★</p> <p>Mr. Hollings</p> <p>To amend the Internal Revenue Code of 1954 to allow a credit against income tax to individuals for certain expenses incurred in providing higher education.</p> <p>(Provides a tax credit for a taxpayer's expenses for education above the 12th grade at an institution of higher education or an accredited business, trade, technical, or vocational school for himself or for any other individual. The amount of the credit is 75 percent of the first \$200 of eligible expenses; 25 percent of the next \$300; and 10 percent of eligible expenses between \$500 and \$1,500. If the expenses for one individual are paid by more than one taxpayer, the credit for that in- dividual's expenses must be prorated among the taxpayers. The credit must be reduced by one percent of the taxpayer's ad- justed gross income in excess of \$25,000.</p> <p>Eligible expenses are tuition, fees, books, supplies, and equipment. Meals, lodging, or similar personal, living, or family expenses are not covered. Only expenses for courses toward a bacca- laureate or higher degree or for courses necessary for pre- determined educational, professional, or vocational objectives may be taken into account for the credit.</p> <p>Eligible expenses must be reduced by any amount received as scholarships or fellowships (excluded from income under sec- tion 117), or as education and training allowances or educa- tional assistance allowances under chapters 33 and 35 (relating to Veterans' benefits), respectively, of title 38 of the United States Code. No trade or business expense deduction under sec- tion 162 is allowed for any expense taken into account in determining this credit.</p> <p>The bill applies to the 50 States, Puerto Rico, the District of Co- lumbia, Guam, American Samoa, the Virgin Islands, and the Trust Territory of the Pacific Islands.</p> <p>The bill applies to taxable years beginning on or after the date of enactment.)</p>	Jan. 10, 1977	<p>Feb. 9, 1977.—Referred to Office of Management and Budget and Department of the Treasury.</p> <p>Jan. 18, 19, and 20, 1978.—Public hearings.</p> <p>(See action on H.R. 13511)</p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
<p>S. 97★ Jan. 10, 1977</p> <p>Mr. Brooke and Messrs. Case, McIntyre, Pell, Ribicoff, and Thurmond</p> <p>To amend the Internal Revenue Code. (Provides refundable tax credit to homeowners and small businesses for costs of installing insulation and solar or wind energy equipment and for improving the efficiency of existing heating systems, and imposes, through Dec. 31, 1980, a one-half cent per gallon tax on gasoline.)</p>	<p>Jan. 10, 1977.—Statement by Senator Brooke introducing this bill (Congressional Record S298).</p> <p>Feb. 9, 1977.—Referred to Office of Management and Budget, Department of the Treasury, and Federal Energy Administration.</p> <p>Apr. 19, 1977.—Report from the Federal Energy Administration. (Delays comments until introduction of administration's energy program.)</p> <p>(See action on H.R. 5263)</p>
<p>S. 98★ Jan. 10, 1977</p> <p>Mr. Cannon</p> <p>To amend the Internal Revenue Code of 1954 to increase the limitation on the credit for certain State-imposed gaming taxes under under sec. 4464. (Provides that 95% (rather than 80% as in present law) of the Federal occupational taxes collected on coin-operated gaming devices be credited for similar taxes imposed by a State where the operation of such device is legal.)</p>	<p>Jan. 10, 1977.—Statement by Senator Cannon introducing this bill (Congressional Record S301).</p> <p>Feb. 9, 1977.—Referred to Office of Management and Budget and Department of the Treasury.</p> <p>(See action on H.R. 13511)</p>
<p>S. 104 Jan. 10, 1977</p> <p>Mr. Inouye and Messrs. Anderson, Bayh, Burdick, Case, Clark, Dole, Durkin, Humphrey, Leahy, McGovern, McIntyre, Matsunaga, Metcalf, Randolph, Riegle, Sarbanes, Stone, Thurmond, and Williams</p> <p>To amend the Social Security Act to provide for inclusion of the services of licensed registered nurses under medicare and medicaid.</p>	<p>Jan. 10, 1977.—Statement by Senator Inouye introducing this bill (Congressional Record S303).</p> <p>Feb. 9, 1977.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>
<p>S. 123 Jan. 10, 1977</p> <p>Mr. Inouye and Messrs. Abourezk, Anderson, Bayh, Brooke, Burdick, Case, Clark, Cranston, Dole, Durkin, Haskell, Hatch, Hatfield, Hathaway, Heinz, Huddleston, Humphrey, Mrs. Humphrey, Jackson, Laxalt, Leahy, McGovern, McIntyre, Magnuson, Matsunaga, Metcalf, Morgan, Pell, Randolph, Riegle, Sarbanes, Stone, Thurmond, and Williams</p> <p>To amend the Social Security Act to provide for the payment of services by psychologists, and for other purposes. (Provides for the coverage of the services of psychologists under medicare.)</p>	<p>Jan. 10, 1977.—Statement by Senator Inouye introducing this bill (Congressional Record S321).</p> <p>Feb. 9, 1977.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>

AMENDMENTS

June 22, 1977
No. 450
(1)

(Inouye, Abourezk, Anderson, Bayh, Burdick, Case, Clark, Cranston, Dole, Durkin, Hatch, Hatfield, Huddleston, Humphrey, Jackson, Laxalt, Leahy, McGovern, McIntyre, Magnuson, Matsunaga, Metcalf, Randolph, Riegle, Sarbanes, Stone, Thurmond, and Williams) (In the nature of a substitute.) Provides for the coverage of the services of psychologists under medicare.

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S 124★</p> <p>Mr. Glenn and Messrs. DeConcini, Leahy, Randolph, and Ribicoff</p> <p>To amend the Internal Revenue Code of 1954 to provide a national energy conservation incentives program. (Provides a tax credit of 30% for the installation of insulation and other energy-conserving expenditures for an individual's residence, not to exceed \$500; and extends the 10% investment tax credit to include installation of insulation in a building.)</p>	Jan. 10, 1977	<p>Jan. 10, 1977.—Statement by Senator Glenn introducing this bill (Congressional Record S322).</p> <p>Feb. 9, 1977.—Referred to Office of Management and Budget, Department of the Treasury, and Federal Energy Administration.</p> <p>Apr. 19, 1977.—Report from the Federal Energy Administration. (Delays comments until introduction of administration's energy program.)</p> <p style="text-align: right;">(See action on H.R. 5263)</p>
<p>S. 125</p> <p>Mr. Glenn and Messrs. Gravel, Haskell, Hathaway, Kennedy, Leahy, McIntyre, Mathias, Muskie, and Proxmire.</p> <p>To provide for review and reauthorization of tax expenditure provisions every 5 years, and for other purposes. (Provides for a zero-base review and termination, unless reauthorized, of all Federal Government budget authorizations and tax expenditures on a 5-year basis.)</p>	Jan. 10, 1977	<p>Jan. 10, 1977.—Statement by Senator Glenn introducing this bill (Congressional Record S323).</p> <p>Feb. 9, 1977.—Referred to Office of Management and Budget and Department of the Treasury.</p>
<p>S. 130</p> <p>Mr. Inouye</p> <p>To allow an additional income exemption for a taxpayer or his spouse who is deaf or deaf-blind.</p>	Jan. 10, 1977	<p>Jan. 10, 1977.—Statement by Senator Inouye introducing this bill (Congressional Record S328).</p> <p>Feb. 9, 1977.—Referred to Office of Management and Budget and Department of the Treasury.</p>
<p>S. 131</p> <p>Mr. Inouye</p> <p>To amend the Internal Revenue Code of 1954 to provide credit against income tax for an employer who employs older persons in his trade or business. (Provides a tax credit for the employment of older persons of an amount equal to the increase in his cost of doing business resulting from the employment of older persons.)</p>	Jan. 10, 1977	<p>Jan. 10, 1977.—Statement by Senator Inouye introducing this bill (Congressional Record S328).</p> <p>Feb. 9, 1977.—Referred to Office of Management and Budget and Department of the Treasury.</p>

ACTION

(ALL CONGRESSIONAL RECORD PAGE NUMBERS
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TITLE AND DESCRIPTION

- S. 143★** Jan. 1, 1977 Jan. 11, 1977.—Statement by Senator Talmadge introducing this bill (Congressional Record S367).
Feb. 9, 1977.—Referred to Office of Management and Budget and Departments of the Treasury, Health, Education, and Welfare, and Justice.
- Mr. Talmadge**
and Messrs. Allen, Anderson, Bartlett, Bentsen, Burdick, Byrd of Virginia, Chiles, Church, Curtis, Dole, Domenici, Eastland, Gravel, Hansen, Haskell, Hathaway, Hollings, Huddleston, Inouye, Javits, Kennedy, Laxalt, Long, McIntyre, Matsunaga, Metzbaum, Morgan, Nunn, Pell, Percy, Randolph, Ribicoff, Roth, Schweiker, Stevenson, Stone, Thurmond, Tower, and Weicker
- To strengthen the capability of the Government to detect, prosecute, and punish fraudulent activities under the medicare and medicaid programs, and for other purposes.
- (Bill:
- (a) modifies existing law in both titles XVIII and XIX to clarify the ban on the use of factoring arrangements in the payment of medicare and medicaid moneys to physicians or other persons providing services under either program. The provision would make clear that a power-of-attorney could not be used to circumvent existing anti-assignment rules.
 - (b) requires providers (other than individual physicians) and suppliers participating in either program to disclose upon request specified ownership information and information pertaining to business transactions with related parties.
This provision would also define a "shared health facility" so that Professional Standards Review Organizations can increase their review given to this type of ambulatory facility.
 - (c) clarifies and upgrades the criminal penalties for fraudulent activities under medicare and medicaid. Except for penalties involving medicare beneficiaries or medicaid recipients, all penalties would be upgraded to felonies.
 - (d) gives the General Accounting Office subpoena power to assist it in its monitoring, review, and oversight activities related to the Social Security Act programs.
 - (e) requires the Secretary of Health, Education, and Welfare to suspend individual practitioners from the medicare program who are convicted of a criminal offense related to their involvement in either medicare or medicaid. Similarly, medicaid would be modified to require that States suspend from medicaid, any individual practitioner who is convicted of a criminal offense related to his involvement in either medicare or medicaid.
 - (f) requires prospective providers of services or those seeking recertification under either medicare, medicaid or title XX social services to disclose in the application for program participation the name of any person who has a 5 percent or more ownership or controlling interest in the applicant provider and who has been convicted of a criminal offense relating to a prior involvement with a program authorized under either title XVIII, XIX, or XX of the Social Security Act. The Secretary of Health, Education, and Welfare or appropriate State agency is not required to enter into any agreement or contract with a provider who, although otherwise qualified, has an owner who meets such criteria. In the case of an application disclosing an ownership or control interest outlined above, the Secretary or appropriate State agency shall notify the Inspector General of both the receipt and disposition of such application.)
- COMMITTEE ACTION**
- Sept. 26, 1977.—Reported favorably to the Senate (S. Rept. 95-453), with amendments as follows:
- Program Penalty Sanctions**
- (1) Modifies the penalty provisions in existing law which relate to those persons providing services under medicare and medicaid. Most fraudulent acts now classified as misdemeanors are to become felonies. Penalties are to be increased to a maximum \$25,000 fine, up to five years imprisonment, or both. The types of financial arrangements and conduct to be classified as illegal have been clarified. In addition, States will now be permitted to suspend the eligibility of medicaid recipients convicted of defrauding the program. However, the misdemeanor penalty presently provided under existing law for conviction of such individuals is retained, as is the misdemeanor penalty for the conviction of a beneficiary under the medicare program. The bill also requires the Health, Education, and Welfare Inspector General to include in his annual report an evaluation of the effort of the Department of Justice in the investigation and prosecution of fraud in the medicare and medicaid programs and his recommendations for improvement of that effort; and
 - (2) requires the Secretary of Health, Education, and Welfare to suspend, for such period as he deems appropriate, from participation under medicare and medicaid, an individual practitioner who has been convicted of a criminal offense related to such individual's involvement in medicare or medicaid. When the Secretary suspends an individual, he must also notify the appropriate State licensing authorities, requesting that investigation be made and sanctions invoked in accordance with the State's law and public policy.
- Disclosure of Information**
- (1) Requires, as a condition of participation or certification in either medicare, medicaid or the maternal and child health program, or health-related entities providing services under title XX, the annual disclosure to the Secretary or the appropriate State agency by the participating entity of the identity of any person who has a five percent or more ownership interest in the entity. These disclosure of ownership provisions will apply to medicare and medicaid providers of services (including independent clinical laboratories, health maintenance organizations and renal disease facilities), entities furnishing services for which payment may be claimed under medicaid or the maternal and child health program (but not including any individual or group of practitioners), and medicare carriers or intermediaries and medicaid fiscal agents. Providers of services would also have to disclose similar ownership information about any subcontractor, five percent or more of which is owned by the provider;
 - (2) modifies existing medicare and medicaid provisions relating to termination of medicare provider agreements or suspension of medicaid payments to health care entities by adding a requirement that a provider must comply with a

TITLE AND DESCRIPTION

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(ALL CONGRESSIONAL RECORD PAGE NUMBERS
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S. 143★—Continued

- (g) allows Federal access to the books of providers of services under medicaid in the same manner that such access is presently provided to State agencies.
- (h) allows 75 percent Federal matching toward the cost of operating an approved medicaid claims processing and information system if the system provides explanation of benefits information to a sample group of individuals. This modifies present law which only allows the higher matching if the explanation is furnished to all recipients. The strict matching requirements of existing law have limited the growth of this type of claims processing and information system.)

COMMITTEE ACTION—Continued

Disclosure of Information—Continued

- request specifically addressed to it by the Secretary or the medicaid State agency for full and complete information as to any significant business transactions between it and any subcontractors or between it and wholly-owned suppliers. Finally, in the case of subcontractors having more than \$25,000 in annual business transactions with a provider, compliance would be required with similar requests related to ownership information pertaining to the subcontractor;
- (3) requires all institutional providers of services, or other agencies, institutions, or organizations, as a condition of participation or certification in medicare, medicaid or the social services programs under title XX of the Social Security Act to disclose, in the application for participation or certification, the names of owners, officers, directors, agents, or managing employees who have been convicted of fraud against the medicare, medicaid, or State social service grant programs. Where an application contains the name of any such previously convicted individual, the Secretary or the State agency can refuse to enter into an agreement or refuse to contract with the applicant. The Inspector General of the Department of Health, Education, and Welfare must be informed of the receipt of any such applications and of any action taken on them;
 - (4) authorizes the Comptroller General of the United States to sign and issue subpoenas in order to obtain necessary information and facilitate review of Social Security Act health programs. The Comptroller General will also be authorized, upon resistance or refusal by an individual to obey a subpoena, to request a court order requiring compliance with the subpoena;
 - (5) requires any provider of services participating in medicare to promptly notify the Secretary of its employment of an individual who, at any time during the preceding year, was employed in a managerial, accounting, auditing, or similar capacity by a medicare fiscal intermediary or carrier that services the provider;
 - (6) allows Federal access to the records of persons or institutions providing services under medicaid in the same manner that such access is presently provided to State agencies; and
 - (7) authorizes prosecution of civil fraud cases under the Social Security Act health care programs by the Inspector General of HEW where U.S. attorneys have not initiated proceedings within six months of formal referral of a case.

Professional Standards Review

- (1) Provides for the termination of other duplicative review activities when the Secretary determines that a PSRO is competent to perform its review responsibilities; that the determinations of PSRO's so recognized by the Secretary with respect to the necessity and appropriateness of care are conclusive for purposes of program payment; and that the role of the State in the process of establishing and evaluating PSRO review of services provided through the medicaid program will be increased and made more specific;
- (2) provides for the establishment of demonstration projects for the purpose of evaluating the effectiveness of PSRO re-

TITLE AND DESCRIPTION

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(ALL CONGRESSIONAL RECORD PAGE NUMBERS
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S. 143★—Continued

COMMITTEE ACTION—Continued

Professional Standards Review—Continued

views compared to alternative State review methods. The bill authorizes the establishment of such projects in States which had operating onsite State evaluation systems in place on August 5, 1977, and which make application to the Secretary prior to April 1, 1978. The purpose of the projects will be to evaluate the effectiveness, both in terms of the quality and appropriateness of medical care as well as the impact on State budgets, of PSRO hospital review compared to alternative State hospital review systems. Demonstration projects would be conducted in PSRO areas which are representative of a State's medicaid population and comprise a significant proportion of medicaid patient days;

- (3) provides that a PSRO may be conditionally designated for a period not to exceed 48 months (with authority for the Secretary to extend the period for an additional 24 months where warranted by unusual circumstances); and that PSRO's must assume review responsibilities for institutional services during this period;
- (4) provides that the Secretary shall require a PSRO, where he finds it is capable of undertaking ambulatory care review, to undertake such review no later than 2 years after it becomes fully operational (but not during such organization's conditional phase), and to give priority to requests by PSRO's to review services in "shared health facilities";
- (5) provides that the Federal Government may assume the defense costs incurred by a PSRO in a liability suit related to the performance of its functions;
- (6) provides for the disclosure of information with respect to evidence of fraud to designated Federal and State law enforcement agencies (with a prohibition against access to PSRO records in the case of subpoena or discovery proceedings in a civil action), and for the disclosure of aggregate statistical data to Federal and State health planning agencies;
- (7) provides for the annual submission to the Congress by the Secretary of a comprehensive report on the administration, cost, and impact of the PSRO program;
- (8) provides for the modification of current law provisions pertaining to payment for institutional services after a PSRO has determined that such services are no longer required. The current three day grace period would be reduced to one, with the PSRO permitted to authorize up to two additional days on a case-by-case exception basis where the facts in the case indicate that the additional time is needed to arrange for the necessary postdischarge care;
- (9) for amending the Internal Revenue Code to specifically include PSRO's as organizations eligible for section 501(c)(3) tax status; and
- (10) provides for several clarifying administrative and technical changes designed to enhance a PSRO's operational capacity.

Administrative Reform

- (1) Requires the Secretary to establish for each of the different types of health services institutions a uniform system for the reporting of such items as cost of operation, volume of

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

S. 143★—Continued

COMMITTEE ACTION—Continued

Administrative Reform—Continued

services, rates, capital assets and bill data. This reporting system would be mandated for use by medicare and medicaid providers and such use would be phased in by type of provider;

- (2) repeals the program review team provisions of present law. The functions formerly performed by such teams with respect to the quality and utilization of services will be performed by Professional Standards Review Organizations;
- (3) encourages each State to establish an office separate from the medicaid program agency to prepare and prosecute cases of suspected fraud and abuse in the program by providing for 100 percent Federal matching funds in fiscal year 1978, 90 percent in fiscal year 1979 and 75 percent in fiscal year 1980 for expenditures to establish and operate State medicaid fraud control units. The bill also authorizes the Secretary to arrange for demonstration projects designed to develop improved programs for detection, investigation, and prosecution of fraud and abuse;
- (4) requires States to make provision in their State medicaid plan for claims payment procedures which ensure that 95 percent of the bills submitted by eligible noninstitutionally-based providers will be reimbursed within 30 days, and 99 percent within 90 days. The State would not be cited for noncompliance if the Secretary found the State was acting in good faith to achieve this goal.
- (5) directs the Comptroller General to conduct a comprehensive review of the administrative structure for the processing of medicare claims;
- (6) prohibits the Secretary from refusing to enter into an agreement with a nominated intermediary under medicare solely because of the fact that such intermediary does not operate regionally or nationally;
- (7) establishes a medical support program under which medicaid applicants and recipients may be required by a State to assign their rights to medical support or indemnification to the State. Incentives would be provided for localities to make collections for States and for States to secure collections in behalf of other States;
- (8) requires that as a condition for participation in the medicaid and medicare programs, a skilled nursing or intermediate care facility must establish and maintain a system to assure the proper accounting of personal patient funds. The system must provide for separate and discrete accounting for each patient with a complete accounting of income and expenditures so as to preclude the intermingling of other funds with patient funds.

Other Medicaid and Medicare Amendments

- (1) Modifies the requirements of current medicaid law concerning review of care delivered in institutional facilities. The section waives application of the penalties for noncompliance for calendar quarters ending prior to January 1, 1978. For subsequent calendar quarters, the required reductions in Federal matching would be imposed only in proportion to the number of patients whose care was not reviewed compared to the total patient population subject to review.

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

S. 143★—Continued

COMMITTEE ACTION—Continued

Other Medicaid and Medicare Amendments—Continued

The bill further specifies procedural requirements for the Secretary to carry out the required validation requirements in a more timely fashion;

- (2) modifies the requirements pertaining to the composition of medical review teams in skilled nursing facilities so as to conform them with those requirements applicable to intermediate care facility review;
- (3) permits spouses of medicare beneficiaries aged 60-64 as well as certain other persons in that age group to buy into medicare at a premium rate equal to the cost of their protection. In order for such persons to be eligible to enroll for hospital insurance they must be enrolled for supplementary medical insurance;
- (4) authorizes under certain circumstances, reimbursement to a Veterans' Administration hospital for care provided to a nonveteran medicare beneficiary; and
- (5) requires the Secretary of Health, Education, and Welfare to report to the Congress within 12 months after enactment of this legislation with an analysis and recommendations relating to all aspects (including the availability, administration, provision, reimbursement procedures and cost) of the delivery of home health services under medicare, medicaid and the title XX social services program.

Technical Revision

- (1) Clarifies existing law to insure that a power of attorney cannot be used to circumvent the prohibition in existing law against the use of "factoring" arrangements in connection with the payment of provider claims by the medicare and medicaid programs;
- (2) modifies the provisions of existing law related to the rental or purchase of durable medical equipment to mandate that the Secretary requires the purchase of such equipment where purchase will be less costly than extended rental payments;
- (3) increases individual State's incentives to adopt a computerized medicaid claims processing and information retrieval system by modifying one current requirement for higher Federal matching funds for the development and operation of this system. The bill would require such systems to provide explanation of benefits information to only a sample group of medicaid recipients rather than to each recipient as is currently required; and
- (4) precludes Federal matching of State medicaid expenditures that result from State laws or contracts which exclude or limit insurance benefits because an individual is eligible for medicaid.

SENATE ACTION

Sept. 30, 1977.—Action indefinitely postponed.

(Committee action included in H.R. 3)

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
S. 146	Jan. 11, 1977	Jan. 11, 1977.—Statement of Senator Goldwater introducing this bill (Congressional Record S343). Feb. 9, 1977.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.
<p>Mr. Goldwater and Messrs. Abourezk, Allen, Bartlett, Byrd of Virginia, Case, Chafee, Danforth, DeConcini, Domenici, Garn, Hansen, Helms, Inouye, Javits, Laxalt, Leahy, Lugar, McClellan, Morgan, Nunn, Ribicoff, Schmitt, Stafford, Weicker and Young</p> <p>To repeal the earnings limitation of the Social Security Act for all workers age 65 and over.</p>		
S. 149★	Jan. 11, 1977	Jan. 11, 1977.—Statement by Senator Bentsen introducing this bill (Congressional Record S374). Feb. 9, 1977.—Referred to Office of Management and Budget and Departments of the Treasury and Labor.
<p>Mr. Bentsen and Mr. DeConcini</p> <p>To amend the Internal Revenue Code of 1954 to provide a tax credit for employers who increase the number of individuals they employ, or who, in periods of high unemployment, maintain full employment levels. (Provides a 5-percent tax credit on the wages of all workers hired or retained over an employment base which fluctuates with the level of unemployment.)</p>		
S. 161	Jan. 11, 1977	Jan. 11, 1977.—Referred jointly to Committees on Finance and Public Works Jan. 11, 1977.—Statement by Senator Heins introducing this bill (Congressional Record S378). Feb. 9, 1977.—Referred to Office of Management and Budget and Departments of the Treasury and Transportation. June 27, 1977.—Adverse report from Office of Management and Budget. July 1, 1977.—Adverse report from Department of Transportation.
<p>Mr. Heins</p> <p>To establish a program for repairing and replacing unsafe highway bridges. (Extends the highway trust fund through 1990, and commits \$720 million annually to a special bridge reconstruction and replacement program.)</p>		

(See action on H.R. 3477)

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
S. 172★ Mr. Bartlett and Mr. Goldwater	Jan. 11, 1977	Jan. 11, 1977.—Statement by Senator Bartlett introducing this bill (Congressional Record S399). Feb. 9, 1977.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare. <i>(See action on H.R. 9346)</i>
To amend title II of the Social Security Act to repeal the earnings limitation for all workers age 62 and over, and to increase to \$4,200 the amount of outside earnings which (subject to further increases under the automatic adjustment provisions) is admitted an individual each year without any deduction from benefits thereunder.		
S. 176 Mr. Brooke	Jan. 11, 1977	Jan. 11, 1977.—Statement by Senator Brooke introducing this bill (Congressional Record S401). Feb. 9, 1977.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.
To amend title XVIII of the Social Security Act to provide for payment for out-of-hospital prescription drugs and eyeglasses.		
S. 177 Mr. Brooke	Jan. 11, 1977	Jan. 11, 1977.—Statement by Senator Brooke introducing this bill (Congressional Record S401). Feb. 9, 1977.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.
To eliminate the requirement of a 3-day prior hospitalization to be eligible for home health care and extended care services.		
S. 185 Mr. Church and Messrs. Bumpers, Eagleton, Huddleston, Humphrey, Matsunaga, and Pell	Jan. 11, 1977	Jan. 11, 1977.—Statement by Senator Church introducing this bill (Congressional Record S427). Feb. 9, 1977.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.
To amend the Social Security Act to rollback the deductible and coinsurance charges under part A of medicare to the 1976 levels, and for other purposes.		

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 189</p> <p>Mr. Thurmond and Mr. Lugar</p> <p>To amend title II of the Social Security Act so as to remove the limitation upon the amount of outside income which an individual may earn while receiving benefits thereunder. (Repeals the social security earnings limitation.)</p>	Jan. 12, 1977	<p>Jan. 12, 1977.—Statement by Senator Thurmond introducing this bill (Congressional Record S549).</p> <p>Feb. 9, 1977.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>
<p>S. 196★</p> <p>Mr. Burdick and Messrs. Bartlett, Bentsen, Bumpers, Church, Curtis, DeConcini, Dole, Domenici, Eastland, Goldwater, Hayakawa, Huddleston, Johnston, McClure, McGovern, Melcher, Wallop, and Young</p> <p>To amend the Internal Revenue Code of 1954 to exempt certain agricultural aircraft from the aircraft use tax, to provide for the refund of the gasoline tax to the agricultural aircraft operator, and for other purposes.</p>	Jan. 12, 1977	<p>Jan. 12, 1977.—Statement by Senator Burdick introducing this bill (Congressional Record S549).</p> <p>Feb. 9, 1977.—Referred to Office of Management and Budget and Departments of the Treasury and Agriculture.</p> <p>(See action on H.R. 2852)</p>
<p>S. 198★</p> <p>Mr. Griffin</p> <p>To amend the Internal Revenue Code of 1954 to allow a credit for expenditures for insulation of a taxpayer's own residence. (Provides an income tax credit of 30% of qualified insulation expenditures in a residence, not to exceed \$750.)</p>	Jan. 12, 1977	<p>Feb. 9, 1977.—Referred to Office of Management and Budget, Federal Energy Administration, and Department of the Treasury.</p> <p>Apr. 19, 1977.—Report from the Federal Energy Administration. (Delays comments until introduction of administration's energy program.)</p> <p>(See action on H.R. 5263)</p>
<p>S. 199★</p> <p>Mr. Griffin</p> <p>To stimulate increased conservation of energy resources by encouraging the implementation of certain State and local programs to conserve natural gas and by amending the Internal Revenue Code of 1954 to allow a credit for expenditures for insulation of a taxpayer's own residence. (Portion of the bill within the Finance Committee's jurisdiction provides an income tax credit of 30% of qualified insulation expenditures in a residence, not to exceed \$750.)</p>	Jan. 12, 1977	<p>Jan. 12, 1977.—Jointly referred to the Committees on Finance and Commerce.</p> <p>Feb. 9, 1977.—Referred to Office of Management and Budget, Department of the Treasury, and Federal Energy Administration.</p> <p>Feb. 21, 1977.—Rereferred to Committees on Finance and Energy and Natural Resources.</p> <p>Apr. 19, 1977.—Report from the Federal Energy Administration. (Defers comments until introduction of administration's energy program.)</p> <p>(See action on H.R. 5263)</p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 211 Jan. 14, 1977</p> <p>Mr. Bumpers and Mr. McIntyre</p> <p>To provide for the recognition of nonprofit health maintenance organizations as charitable organizations. (Provides tax-exempt status for health maintenance organizations.)</p>	<p>Jan. 14, 1977.—Statement by Senator Bumpers introducing this bill (Congressional Record S610). Feb. 9, 1977.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>	
<p>S. 218 Jan. 14, 1977</p> <p>Mr. Hansen and Messrs. McClure and Packwood</p> <p>To establish a program of comprehensive medical, hospital, and dental care as protection against the cost of ordinary and catastrophic illness by requiring employers to make insurance available to each employee and his family, by Federal financing of insurance for persons of low income, in whole or in part according to ability to pay, and by assuring the availability of insurance to all persons regardless of medical history, and on a guaranteed renewable basis.</p>	<p>Jan. 14, 1977.—Statement by Senator Hansen introducing this bill (Congressional Record S612). Jan. 14, 1977.—Referred jointly to Committees on Finance and Human Resources. Feb. 9, 1977.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>	
<p>S. 223 Jan. 14, 1977</p> <p>Mr. Inouye and Messrs. Anderson, Clark, Humphrey, Matsunaga, Melcher, and Sarbanes</p> <p>To amend part B of title XI of the Social Security Act to assure appropriate participation by professional registered nurses in peer review, and related activities authorized thereunder.</p>	<p>Jan. 14, 1977.—Statement by Senator Inouye introducing this bill (Congressional Record S615). Feb. 9, 1977.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>	
<p>S. 231 Jan. 14, 1977</p> <p>Mr. Inouye and Messrs. Humphrey and Matsunaga</p> <p>To require that skilled nursing homes furnishing services under the medicare and medicaid programs be adequately equipped with wheelchairs and other appropriate equipment and supplies.</p>	<p>Jan. 14, 1977.—Statement by Senator Inouye introducing this bill (Congressional Record S626). Feb. 9, 1977.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>	

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 233 Jan. 14, 1977</p> <p>Mr. Inouye and Messrs. Brooke, Clark, Leahy, Matsunaga, Riegle, Sarbanes, and Stafford</p> <p>To provide for a greater utilization of the professional services of qualified professional psychiatric nurses in the medicare and medicaid programs.</p>	<p>Jan. 14, 1977.—Statement by Senator Inouye introducing this bill (Congressional Record S626).</p> <p>Feb. 9, 1977.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education and Welfare.</p>	
<p>S. 237★ Jan. 14, 1977</p> <p>Mr. Bellmon and Messrs. Bartlett, Chiles, Church, Dole, Garn, Hansen, and Tower</p> <p>To amend the headnote to the tariff schedules of the United States. (Amends section 1(a) of the headnote to subpart B, part 2, schedule 1 of the Tariff Schedules of the United States to in- clude within the meaning of the term "fresh, chilled, or frozen" any meat the preparation or preservation of which must be completed in the United States, its territories, or possessions.)</p>	<p>Jan. 14, 1977.—Statement by Senator Bellmon introducing this bill (Congressional Record S629).</p> <p>Feb. 11, 1977.—Referred to Office of Management and Budget, Inter- national Trade Commission, Special Representative for Trade Negotiations, and Departments of the Treasury and Commerce.</p>	(See action on H.R. 5052 and H.R. 11545)
<p>S. 238 Jan. 14, 1977</p> <p>Mr. Dole and Messrs. Curtis and McGovern</p> <p>To amend the Internal Revenue Code of 1954 to exempt farm trucks and soil and water conservation trucks from the High- way Use Tax. (Exempts firms with gross annual receipts of less than \$950,000 from the Highway Use Tax on vehicles used exclusively for conservation work.)</p>	<p>Jan. 14, 1977.—Statement by Senator Dole introducing this bill (Congressional Record S629).</p> <p>Feb. 9, 1977.—Referred to Office of Management and Budget and Department of the Treasury.</p>	
<p>S. 239★ Jan. 14, 1977</p> <p>Mr. Bellmon (for Mr. Bartlett) and Messrs. Curtis, Dole, and Hansen</p> <p>To amend Public Law 88-482. (Limits beef imports into the United States to 750 million pounds annually. Future import quota adjustments would be made according to a formula determined by the percentage of domes- tic grain-fed beef slaughter in comparison to total slaughter.)</p>	<p>Jan. 14, 1977.—Statement by Senator Bellmon introducing this bill (Congressional Record S630).</p> <p>Feb. 9, 1977.—Referred to Office of Management and Budget, Inter- national Trade Commission, Special Representative for Trade Negotiations, and Departments of the Treasury and Commerce.</p> <p>June 27, 1977.—Adverse report from Department of the Treasury.</p> <p>Aug. 12, 1977.—Adverse report from the Special Representative for Trade Negotiations.</p>	(See action on H.R. 5052 and H.R. 11545)

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 250 Jan. 14, 1977</p> <p>Mr. Inouye</p> <p>To amend title I of the Employee Retirement Income Security Act of 1974, and the Internal Revenue Code of 1954 to prohibit the reduction of disability payments under employer-maintained disability compensation plan whenever certain social security benefit payments are increased.</p> <p>(Prohibits insurance companies from reducing disability benefit payments by the amount of each cost-of-living increase in social security payments.)</p>	<p>Jan. 14, 1977.—Statement by Senator Inouye introducing this bill (Congressional Record S646).</p> <p>Feb. 9, 1977.—Referred to Office of Management and Budget and Departments of the Treasury and Labor.</p> <p>Aug. 15, 16, and 17, 1978.—Public hearings.</p>	
<p>S. 261 Jan. 14, 1977</p> <p>Mr. Kennedy and Messrs. DeConcini, Javits, and Williams</p> <p>To amend the Internal Revenue Code of 1954 to provide an election under which State and local governments may issue taxable obligations and receive a Federal subsidy of 40 percent of the interest yield on such obligations.</p>	<p>Jan. 14, 1977.—Statement by Senator Kennedy introducing this bill (Congressional Record S604).</p> <p>Feb. 9, 1977.—Referred to Office of Management and Budget and Department of the Treasury.</p>	
<p>S. 277 Jan. 18, 1977</p> <p>Mr. Mathias and Messrs. Brooke and Javits</p> <p>To promote economy, efficiency, and improved service in the financing, administration, and delivery of social welfare service provided for under Federal law.</p> <p>(Provides for an 18-member bipartisan commission to recommend measures to reform all Federal income maintenance programs.)</p>	<p>Jan. 18, 1977.—Jointly referred to the Committees on Finance and Human Resources.</p> <p>Jan. 18, 1977.—Statement by Senator Mathias introducing this bill (Congressional Record S861).</p> <p>Feb. 9, 1977.—Referred to Office of Management and Budget and Departments of the Treasury, Health, Education, and Welfare and Labor.</p>	
<p>S. 285 Jan. 18, 1977</p> <p>Mr. Bentsen</p> <p>To protect private pension plan participants from excessive concentration of the investment of tax-exempt private pension assets in a small number of corporate stocks by amending the Internal Revenue Code of 1954 to impose a reasonable investment limitation on large pension managers.</p>	<p>Jan. 18, 1977.—Statement by Senator Bentsen introducing this bill (Congressional Record S864).</p> <p>Feb. 4, 1977.—Jointly referred to Committees on Finance and Human Resources.</p> <p>Feb. 9, 1977.—Referred to Office of Management and Budget and Departments of the Treasury and Labor.</p> <p>May 10, 11, 24, and 25, 1977.—Public hearings.</p>	

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 288★ Jan. 18, 1977</p> <p>Mr. Pearson and Mr. Riegle</p> <p>To amend title II of the Social Security Act so as to provide that the deduction from benefits due to excess earnings shall be reduced to \$1 for each \$3 of earnings on those earnings in excess of a floor amount but not less than twice such floor amount.</p>	<p>Jan. 18, 1977.—Statement by Senator Pearson introducing this bill (Congressional Record S868).</p> <p>Feb. 9, 1977.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p> <p>Oct. 4, 1977.—Adverse report from Office of Management and Budget.</p>	(See action on H.R. 9346)
<p>S. 294★ Jan. 18, 1977</p> <p>Mr. Melcher and Messrs. Allen, Bentsen, Haskell, Hodges, Wallop, and Zorinsky</p> <p>To amend the Meat Import Quota Act of 1964 to define fresh, chilled, and frozen meat, and for other purposes. (Amends the Meat Import Quota Act to apply quotas established under that act to all entries of fresh, chilled, or frozen beef, goat, and sheep meat, including flaked, ground, cubed, boned, bone-in, consumer cuts, prime cuts, quarters, sides, whole carcasses, patties, loaves, steaks, and roasts.)</p>	<p>Feb. 9, 1977.—Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, and Departments of the Treasury and Commerce.</p>	(See action on H.R. 5952 and H.R. 11545)
<p>S. 304 Jan. 18, 1977</p> <p>Mr. Bayh and Messrs. Burdick, Case, Clark, Culver, Gravel, Haskell, Humphrey, Javits, Kennedy, McGovern, and Leahy</p> <p>To amend title II of the Social Security Act to eliminate the special dependency requirements for entitlement to husband's and widower's insurance benefits, to provide benefits for widowed fathers with minor children, to make certain other changes so that benefits for husbands, widowers, and fathers will be payable on the same basis as benefits for wives, widows, and mothers, and to permit the payment of benefits to a married couple on their combined earnings record where that method of computation provides a higher combined benefit.</p>	<p>Jan. 18, 1977.—Statement by Senator Bayh introducing this bill (Congressional Record S905).</p> <p>Feb. 9, 1977.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>	
<p>S. 310 Jan. 18, 1977</p> <p>Mr. Matsunaga and Messrs. Domenici, Durkin, Eastland, McIntyre, Melcher, Sarbanes, and Sparkman</p> <p>To amend the Social Security Act to provide for inclusion of the services of licensed practical nurses under medicare and medical.</p>	<p>Jan. 18, 1977.—Statement by Senator Matsunaga introducing this bill (Congressional Record S926).</p> <p>Feb. 9, 1977.—Referred to Office of Management and Budget and Department of the Treasury.</p>	

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
S. 311★	Jan. 18, 1977	Jan. 18, 1977.—Statement by Senator Roth introducing this bill (Congressional Record S927). Feb. 9, 1977.—Referred to Office of Management and Budget and Department of the Treasury. Jan. 18, 19, and 20, 1978.—Public hearings.
Mr. Both and Messrs. Cannon, Church, DeConcini, Dole, Domenici, Goldwater, Griffin, Hollings, Huddleston, Humphrey, Johnston, Leahy, Magnuson, Ribicoff, Schmitt, Stafford, Stevens, and Weicker		(See action on H.R. 13511)
College Tuition Tax Relief Act of 1977.		
(Allows a tax credit for higher education expenses incurred by a taxpayer for himself, his spouse, or his dependents as full time students in courses recognized for credit toward a baccalaureate degree or in courses leading toward a certificate of required course work at a vocational school. No credit is allowed for any graduate program.		
The maximum credit is \$250 per student for taxable years beginning in 1977; \$300 per student for taxable years beginning in 1978; \$400 per student for taxable years beginning in 1979, and \$500 per student for taxable years beginning in 1980 and thereafter. If a student's educational expenses are paid by more than one taxpayer, the credit with respect to that student's expenses must be prorated among the taxpayers.		
Eligible expenses are tuition, fees, books, supplies, and equipment, but do not include meals, lodging, or similar personal, living, or family expense. The eligible expenses must be reduced by any amount received as scholarships or fellowships (excluded from income under sec. 117), or as education and training allowances or educational assistance allowances under chs. 33 and 35 (relating to Veterans' benefits), respectively, of title 38 of the United States Code.		
No credit is allowed for an individual's educational expenses, unless the individual is a full time student at an eligible institution for 4 calendar months of a year. To claim a credit for a spouse's educational expenses, the taxpayer must be entitled to an exemption under sec. 151(b) for his spouse, or they must file a joint return for the taxable year. No trade or business expense deduction under sec. 162 is allowed for any expense taken into account in determining this credit.		
The bill applies to educational expenses paid after June 30, 1977, in taxable years beginning after December 31, 1976, for courses of instruction commencing after June 30, 1977.)		
S. 324	Jan. 18, 1977	Jan. 18, 1977.—Statement of Senator Humphrey introducing this bill (Congressional Record S939). Feb. 9, 1977.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.
Mr. Humphrey and Mrs. Humphrey To amend the Social Security Act to provide for improvements in the program relating to the diagnosis, screening, and referral of child health and maternal conditions established by title V of such act.		
(Bill:		
(a) Establishes mobile health care facilities in physician shortage areas;		
(b) makes grants specifically for the training of pediatric nurse practitioners;		
(c) requires that as a condition for receiving Federal allotments, State plans must provide for comprehensive health care and services for prematurely born infants and for full-term infants who have defects or conditions which are life-threatening or handicapping and which can be corrected or ameliorated; and		
(d) requires States to provide comprehensive maternity and infant care for low-income families.)		

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 358 Jan. 19, 1977</p> <p>Mr. Stevens</p> <p>To amend title II of the Social Security Act to adjust the earnings exemption, applicable to recipients of monthly benefits thereunder, for individuals in Alaska or Hawaii so as to take into account the higher cost of living in such States.</p> <p>(Provides that the percentage increase in compensation allowed for Federal employees in Alaska or Hawaii by reason of the higher cost of living prevailing in those States will also apply to the amount of earnings which an individual living in Alaska or Hawaii may have without any reduction in his social security benefits under the retirement test provisions.)</p>	<p>Jan. 19, 1977.—Statement by Senator Stevens introducing this bill (Congressional Record S1059).</p> <p>Feb. 9, 1977.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p> <p>Aug. 19, 1977.—Adverse report from Office of Management and Budget.</p> <p>Aug. 30, 1977.—Adverse report from Department of Health, Education, and Welfare.</p>	
<p>S. 361 Jan. 19, 1977</p> <p>Mr. Stevens</p> <p>To amend the Internal Revenue Code of 1954 to exempt from tax a portion of the income of individuals not employed by the Federal Government who live in a State in which Federal employees receive an allowance based on living costs and conditions of environment.</p> <p>(Excludes from income a portion of the income of individuals equal to the percentage of basic pay received as a cost-of-living allowance by employees of the Federal Government in that State.)</p>	<p>Jan. 19, 1977.—Statement by Senator Stevens introducing this bill (Congressional Record S1061).</p> <p>Feb. 9, 1977.—Referred to Office of Management and Budget and Department of the Treasury.</p>	
<p>S. 362 Jan. 19, 1977</p> <p>Mr. Stevens</p> <p>To amend the Internal Revenue Code of 1954 to permit a deduction from gross income based upon the cost of living in certain States.</p> <p>(Allows an individual to deduct a percentage of the total amount of personal exemption equal to the percentage by which the cost-of-living in the State in which he resides exceeds the average cost of living in the United States.</p>	<p>Jan. 19, 1977.—Statement by Senator Stevens introducing this bill (Congressional Record S1061).</p> <p>Feb. 9, 1977.—Referred to Office of Management and Budget and Department of the Treasury.</p>	
<p>S. 368 Jan. 19, 1977</p> <p>Mr. Inouye and Messrs. Anderson and Matsunaga</p> <p>To amend title II of the Social Security Act to provide that the amount of the insurance benefit payable thereunder to remarried widows and widowers will not be reduced on account of their remarriage.</p>	<p>Jan. 19, 1977.—Statement by Senator Inouye introducing this bill (Congressional Record S1065).</p> <p>Feb. 9, 1977.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>	

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 369 Jan. 19, 1977</p> <p>Mr. Inouye and Messrs. Moynihan and Thurmond</p> <p>To amend the Tariff Act of 1930 to exempt from duties and taxes supplies for certain additional classes of vessels. (Provides that the following classes of vessels may purchase duty- and tax-free supplies from bonded warehouses and foreign trade zones:</p> <p style="padding-left: 40px;">Naval and maritime training vessels, oceanographic research vessels, cable-laying vessels, vessels engaged in salvage operations in international waters, ocean mining vessels, ocean drilling vessels, vessels engaged in supplying other vessels or stations in the high seas, vessels and ocean stations engaged in power generation or communications relay, and vessels engaged in data collection from the sea or the air.)</p>	<p>Jan. 19, 1977.—Statement by Senator Inouye introducing this bill (Congressional Record S1065).</p> <p>Feb. 9, 1977.—Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, and Departments of the Treasury and Health, Education, and Welfare.</p>	
<p>S. 370 Jan. 19, 1977</p> <p>Mr. Javits and Messrs. Brooke, Cranston, and Humphrey</p> <p>To establish a national health insurance system for maternal and child health care. (Bill provides:</p>	<p>Jan. 19, 1977.—Jointly referred to Committees on Finance and Human Resources.</p> <p>Jan. 19, 1977.—Statement by Senator Javits introducing this bill (Congressional Record S1066).</p> <p>Feb. 9, 1977.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>	
<p>A. Children's Benefits</p>		
<p>Professional Services</p>		
<p>(a) Provided by a physician or a physician's extender;</p> <p>(b) preventive health services;</p> <p>(c) all professional services for sick children with a 10-percent copayment fee paid by the patient to the provider when services not provided in pre-paid group practice;</p> <p>(d) dental services for children over the age of 4 years;</p> <p>(e) mental health services in organized settings;</p> <p>(f) major surgery performed by board eligible or certified surgeons;</p> <p>(g) tonsillectomies and adenoidectomies to be performed after a second opinion from an independent physician.</p>		
<p>Institutional Services</p>		
<p>(a) Unlimited inpatient hospital services in qualified pediatric units;</p> <p>(b) skilled nursing home services limited to 120 days annually;</p> <p>(c) home health services limited to 120 days annually with a 10-percent copayment;</p> <p>(d) rehabilitative services provided in an organized setting limited to 60 visits annually;</p> <p>(e) mental health and social services provided in an organized setting limited to 60 visits annually.</p>		

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Other Services

- (a) laboratory diagnostic services;
- (b) drugs prescribed to be taken for longer than 10 days;
- (c) devices, appliances and equipment with a 10 percent co-payment fee.

B. Maternity Benefits**Professional Practitioner Services**

- (a) Provided by a physician or by a physician extender;
- (b) all professional services required during pregnancy and delivery;
- (c) all professional services required for the diagnosis and treatment of conditions related to pregnancy during the 12 weeks following termination of pregnancy.

Institutional Services

- (a) All hospitalization required during pregnancy and for delivery;
- (b) all hospitalization required for the diagnosis and treatment of conditions related to pregnancy during the 12 weeks following the termination of pregnancy.

Other Services

- (a) All laboratory diagnostic services required during pregnancy and the 12 weeks following the termination of pregnancy;
- (b) all drugs prescribed during pregnancy and during the 12 weeks following pregnancy which are to be taken for longer than 10 days.

C. Special Populations

- (a) The Maternal and Child Health Board is mandated to designate certain regions or populations as medically underserved and to allocate additional funds for services including transportation, social services, outreach, and counselling.

D. Comprehensive Maternal and Child Health Group Practice

- (a) Authorizes \$100 million over 3 years;
- (b) grants and contracts for surveys of the feasibility of the development of group practice for the delivery of maternal and child health care;
- (c) grants, contracts and loan guarantees for planning and initial developmental and operational costs for beginning group practices;
- (d) medical malpractice reinsurance programs authorized for those practitioners participating in such group practices;
- (e) special consideration authorized for assignment of National Health Service Corps personnel.)

TITLE AND DESCRIPTION		ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
<p>S. 388★</p> <p>Mr. Laxalt (for Mr. Bartlett) and Messrs. Curtis, Goldwater, Helms, Melcher, and Zorinsky</p> <p>To amend the Internal Revenue Code of 1954 with respect to income earned abroad by U.S. citizens living or residing abroad. (Increases exclusion for income earned abroad by U.S. citizens from \$15,000 to \$20,000; provides for the deduction of foreign taxes paid, whether attributable to excluded or nonexcluded income; and provides that income shall be subject to U.S. tax as if any amount of the income included is the first dollar of income subject to U.S. tax.)</p>	<p>Jan. 20, 1977</p>	<p>Jan. 20, 1977.—Statement by Senator Laxalt introducing this bill (Congressional Record S1151). Feb. 9, 1977.—Referred to Office of Management and Budget and Department of the Treasury.</p> <p>(See action on H.R. 9251)</p>
<p>S. 389★</p> <p>Mr. Matsunaga</p> <p>To amend the Internal Revenue Code of 1954 to exempt from excise tax certain buses purchased by nonprofit organizations or by other persons for exclusive use in furnishing transportation for State or local governments or nonprofit organizations.</p>	<p>Jan. 20, 1977</p>	<p>Jan. 20, 1977.—Statement by Senator Matsunaga introducing this bill (Congressional Record S1155). Feb. 9, 1977.—Referred to Office of Management and Budget and Department of the Treasury.</p> <p>(See action on H.R. 5263)</p>
<p>S. 390</p> <p>Mr. Matsunaga</p> <p>To amend the Internal Revenue Code of 1954 to provide that the amount of the charitable deduction allowable for expenses incurred in the operation of a highway vehicle will be determined in the same manner as the business deduction for such expenses. (Permits a deduction as a charitable contribution, expenses incurred in operating a highway vehicle for charitable purposes in the same manner as the deduction allowed for the business operation of highway vehicles.)</p>	<p>Jan. 20, 1977</p>	<p>Jan. 20, 1977.—Statement by Senator Matsunaga introducing this bill (Congressional Record S1155). Feb. 9, 1977.—Referred to Office of Management and Budget and Department of the Treasury.</p>
<p>S. 396</p> <p>Mr. Domenici and Messrs. Matsunaga and Riegle</p> <p>To amend part A of title XVIII of the Social Security Act to cover certain additional inpatient hospital services furnished outside the United States to individuals insured for benefits provided under such part A. (Provides full medicare coverage to beneficiaries visiting another country if:</p> <ul style="list-style-type: none"> (a) such individual, as of the date he first began to receive services, been present in the United States within the preceding 6-month period; and (b) such individual maintains a residence in the United States.) 	<p>Jan. 24, 1977</p>	<p>Jan. 24, 1977.—Statement by Senator Domenici introducing this bill (Congressional Record S1193). Feb. 9, 1977.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
<p>S. 407 Jan. 24, 1977</p> <p>Mr. Church</p> <p>To provide that time spent by American civilians in enemy prisoner-of-war camps and similar places shall be creditable (as though it were military service) toward pensions, annuities, or similar benefits under various Federal retirement programs.</p>	<p>Jan. 24, 1977.—Jointly referred to Committees on Finance, Human Resources, Post Office and Civil Service, and Armed Services.</p> <p>Jan. 24, 1977.—Statement by Senator Church introducing this bill (Congressional Record S1203).</p> <p>Feb. 9, 1977.—Referred to Office of Management and Budget and Departments of the Treasury and Defense.</p> <p>Feb. 21, 1977.—Rereferred to Committees on Finance, Armed Services, Governmental Affairs, and Human Resources.</p>
<p>S. 410 Jan. 24, 1977</p> <p>Mr. Hansen and Messrs. Burdick, Dole, Inouye, Matsunaga, Melcher, Metcalf, Stafford, and Thurmond</p> <p>To amend part B of title XI of the Social Security Act to assure appropriate participation by optometrists in the peer review and related activities under such part.</p>	<p>Jan. 24, 1977.—Statement by Senator Hansen introducing this bill (Congressional Record S1204).</p> <p>Feb. 9, 1977.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>
<p>S. 438★ Jan. 25, 1977</p> <p>Mr. Stevens and Mr. Culver</p> <p>To amend the Tariff Schedules of the United States to provide for the duty-free entry of competition bobsleds and luges.</p>	<p>Jan. 25, 1977.—Statement by Senator Stevens introducing this bill (Congressional Record S1373).</p> <p>Feb. 9, 1977.—Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, and Departments of the Treasury and Commerce.</p> <p>May 6, 1977.—Report from the Department of the Treasury (favorable, if amended).</p> <p style="text-align: right;"><i>(See action on H.R. 2849)</i></p>
<p>S. 448 Jan. 26, 1977</p> <p>Mr. Durkin</p> <p>To amend title II of the Social Security Act so as to remove the limitation upon the amount of outside income which an individual may earn while receiving benefits thereunder. (Eliminates the social security earnings limitation.)</p>	<p>Jan. 26, 1977.—Statement of Senator Durkin introducing this bill (Congressional Record S1443).</p> <p>Feb. 9, 1977.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 456</p> <p>Mr. Laxalt and Mr. Heinz</p> <p>To amend the Internal Revenue Code of 1954. (Provides that connection fees to electric and gas utilities shall be treated as nontaxable contributions to capital.)</p>	Jan. 26, 1977	<p>Jan. 28, 1977.—Statement by Senator Laxalt introducing this bill (Congressional Record S1446).</p> <p>Feb. 9, 1977.—Referred to Office of Management and Budget and Department of the Treasury.</p>
<p>S. 484</p> <p>Mr. Pearson and Messrs. Clark and Randolph</p> <p>To amend title XVIII of the Social Security Act to authorize payment under the supplementary medical insurance program for services furnished by physician extenders.</p>	Jan. 28, 1977	<p>Jan. 28, 1977.—Statement by Senator Pearson introducing this bill (Congressional Record S1575).</p> <p>Feb. 9, 1977.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p> <p>May 23, 1977.—Adverse report from Department of Health, Education, and Welfare.</p> <p>May 24, 1977.—Adverse report from Office of Management and Budget.</p>
<p>S. 490★</p> <p>Mr. Riegle</p> <p>To amend title XVI of the Social Security Act to establish a more adequate and realistic guaranteed annual income for all aged, blind, and disabled individuals by increasing benefit amounts, and to establish outreach procedures to assure that all potential recipients of benefits under such program will be fully informed concerning such benefits.</p> <p>(Bill:</p> <ul style="list-style-type: none"> (a) Increases the Federal SSI payment to an individual to \$223 per month and \$460 for a couple; (b) excludes from consideration as resources: the home as long as it is occupied by the recipient; a car; household goods; and "in kind" income; (c) eliminates benefit reductions based on a person's living arrangements; (d) eliminates the reduction to \$25 per month when an SSI recipient is in a medical institution; (e) requires expedited decisions on benefit claims (30 days or within 45 days for an individual applying on the basis of disability); (f) broadens the concept of "presumptive eligibility" and increases the emergency payment made to the full SSI payment; and (g) requires the SSA to undertake a comprehensive outreach program and report to the Congress every 6 months on the progress of the program.) 	Jan. 28, 1977	<p>Jan. 28, 1977.—Statement by Senator Riegle introducing this bill (Congressional Record S1576).</p> <p>Feb. 9, 1977.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p> <p style="text-align: right;">(See action on H.R. 10848)</p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 504★ Jan. 28, 1977</p> <p>Mr. McClure</p> <p>To provide for permanent tax reductions in order to expand both job opportunities and productivity in the private sector of the economy.</p>	<p>Jan. 28, 1977.—Statement by Senator McClure introducing this bill (Congressional Record S1598).</p> <p>Feb. 9, 1977.—Referred to Office of Management and Budget and Department of the Treasury.</p>	<p>(See action on H.R. 3477 and 13511)</p>
<p>(Bill:</p> <ul style="list-style-type: none"> (a) Reduces individual income taxes; (b) provides a gross income exclusion for qualified savings investments; (c) allows a deduction for dividends paid by domestic corporations; (d) revises the corporate tax rates; and (e) allows taxable year price adjustments in property through capital recovery allowances.) 		
<p>S. 514★ Jan. 31, 1977</p> <p>Mr. Ribicoff and Messrs. Abourezk, Bayh, Burdick, Clark, Curtis, DeConcini, Dole, Hansen, Hatfield of Oregon, Hatfield of Montana, Hathaway, Hollings, Huddleston, Humphrey, Inouye, Jackson, Javits, Johnston, Leahy, McGovern, McIntyre, Matsunaga, Melcher, Metcalf, Moynihan, Pell, Riegle, Stafford, Stone, Williams, and Young</p> <p>To amend title XVIII of the Social Security Act to authorize payment under the supplementary medical insurance program for optometric and medical vision care.</p>	<p>Jan. 31, 1977.—Statement by Senator Ribicoff introducing this bill (Congressional Record S1735).</p> <p>Feb. 9, 1977.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>	<p>(See action on H.R. 13097)</p>
<p>S. 515★ Jan. 31, 1977</p> <p>Mr. Packwood</p> <p>To extend to all unmarried individuals the full tax benefits of income splitting now enjoyed by married individuals filing joint returns.</p> <p>(Permits single persons and unmarried heads of households to use the same tax rates as married persons filing joint returns.)</p>	<p>Jan. 31, 1977.—Statement by Senator Packwood introducing this bill (Congressional Record S1736).</p> <p>Feb. 9, 1977.—Referred to Office of Management and Budget and Department of the Treasury.</p>	<p>(See action on H.R. 3477)</p>
<p>S. 516 Jan. 31, 1977</p> <p>Mr. McGovern</p> <p>To amend the State and Local Fiscal Assistance Act of 1972 to provide for a single, annual lump sum payment of the revenue sharing entitlement amount where such amount does not exceed \$4,000.</p>	<p>Jan. 31, 1977.—Statement by Senator McGovern introducing this bill (Congressional Record S1737).</p> <p>Feb. 9, 1977.—Referred to Office of Management and Budget and Department of the Treasury.</p>	

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 531★</p> <p>Mr. Muskie and Messrs. Hathaway and Long</p> <p>To authorize additional appropriations under title II of the Public Works Employment Act of 1976.</p> <p>(Provides for the continuation of countercyclical assistance to State and local governments with high unemployment through Sept. 30, 1982; \$125 million plus an additional \$30 million for each tenth of a point of the national unemployment rate in excess of 6 percent is to be distributed to qualifying recipient units of government.)</p>	Jan. 31, 1977	<p>Jan. 31, 1977.—Statement of Senator Muskie introducing this bill (Congressional Record S1757).</p> <p>Jan. 31, 1977.—Referred to the Committee on Public Works.</p> <p>Feb. 4, 1977.—Rereferred to the Committee on Finance.</p> <p>Mar. 22, 1977.—Referred to Office of Management and Budget and Departments of the Treasury and Labor.</p>
<i>(See action on H.R. 2852)</i>		
<p>S. 532</p> <p>Mr. Inouye and Messrs. Abourezk, Matsunaga, and Williams</p> <p>To amend titles XVIII and XIX of the Social Security Act to provide for a greater utilization of the professional services of qualified clinical social workers in the medicare and medicaid programs, to include outpatient services, community mental health centers and neighborhood health centers among the entities which may be qualified providers, and to remove the special limitations which are presently imposed on coverage of psychiatric and mental health services under parts A and B of title XVIII and title XIX.</p>	Jan. 31, 1977	<p>Jan. 31, 1977.—Statement by Senator Inouye introducing this bill (Congressional Record S1758).</p> <p>Feb. 9, 1977.—Referred to Office of Management and Budget and Department of the Treasury.</p>
<p>S. 543</p> <p>Mr. Pell and Messrs. Abourezk, Anderson, Bayh, Brooke, Bumpers, Cannon, Case, Church, Clark, DeConcini, Dole, Durkin, Ford, Goldwater, Hathaway, Humphrey, Johnston, Leahy, McIntyre, Morgan, Riegle, Sarbanes, Stafford, Stone, Thurmond, Tower, Young, and Zorinsky</p> <p>To amend title VII of the Social Security Act to provide that benefit checks shall be mailed for delivery on the day preceding a Saturday, Sunday, or legal public holiday, and to amend sec. 3020 of title 38, United States Code, relating to the time of delivery of benefit checks paid under laws administered by the Veterans' Administration.</p>	Jan. 31, 1977	<p>Jan. 31, 1977.—Statement by Senator Pell introducing this bill (Congressional Record S1769).</p> <p>Jan. 31, 1977.—Jointly referred to Committees on Finance and Veterans' Affairs.</p> <p>May 11, 1977.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 559★ Feb. 1, 1977</p> <p>Mr. Bentsen</p> <p>To make more rational and equitable the method of computing benefits under the old-age, survivors, and disability insurance system established under the Social Security Act.</p> <p>(Makes future automatic cost-of-living increases in social security benefits applicable only to persons who are receiving benefits at the time each increase becomes effective and replaces present formula for determining initial benefit amounts with a new formula which is based on the use of the worker's prior wages as indexed to reflect changes in wage levels.)</p>	<p>Feb. 1, 1977.—Statement by Senator Bentsen introducing this bill (Congressional Record S1931).</p> <p>Feb. 10, 1977.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>	<p>(See action on H.R. 9316)</p>
<p>S. 585★ Feb. 2, 1977</p> <p>Mr. Brooke</p> <p>To amend title II of the Social Security Act to increase the amount a recipient may earn before deductions are made from benefits due to excess earnings.</p> <p>(Increases the earnings limitation to \$5,200 per year.)</p>	<p>Feb. 2, 1977.—Statement by Senator Brooke introducing this bill (Congressional Record S2056).</p> <p>Feb. 9, 1977.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>	<p>(See action on H.R. 9316)</p>
<p>S. 586 Feb. 2, 1977</p> <p>Mr. Brooke</p> <p>To amend title II of the Social Security Act to shorten the marriage duration requirements for eligibility for benefits for a divorced wife.</p> <p>(Reduces the duration-of-marriage requirement for divorced women from 20 years to 10 years.)</p>	<p>Feb. 2, 1977.—Statement by Senator Brooke introducing this bill (Congressional Record S2057).</p> <p>Feb. 9, 1977.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>	
<p>S. 587 Feb. 2, 1977</p> <p>Mr. Stevens</p> <p>To amend sec. 170 of the Internal Revenue Code with respect to certain charitable contributions by members of the Civil Air Patrol.</p> <p>(Permits pilots engaged in official Civil Air Patrol activities to deduct as charitable contributions, expenses incurred for operation, maintenance, and repairs attributable to the use of the aircraft in performing search and rescue operations.)</p>	<p>Feb. 2, 1977.—Statement by Senator Stevens introducing this bill (Congressional Record S2057).</p> <p>Feb. 17, 1977.—Referred to Office of Management and Budget and Department of the Treasury.</p>	

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<p>S. 588★</p> <p>Mr. Stevens and Messrs. Bartlett, Goldwater, Melcher, Riegle, Thurmond, and Young</p> <p>To amend title II of the Social Security Act to increase to \$5,100 the annual amount which individuals may earn without suffering deductions from benefits on account of excess earnings.</p>	<p>Feb. 2, 1977</p> <p>Feb. 2, 1977.—Statement by Senator Stevens introducing this bill (Congressional Record S2057).</p> <p>Feb. 9, 1977.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p> <p style="text-align: right;">(See action on H.R. 9316)</p>
<p>S. 594</p> <p>Mr. Bentsen and Messrs. Javits and Kennedy</p> <p>To amend the Trade Act of 1974 in order to authorize the President to designate any of certain countries as eligible for the tariff preferences extended to developing countries under title V of such act if the President determines that such designation is in the national economic interest.</p> <p>(Authorizes the President to exempt those countries who do not engage in embargoes from the restrictions on preferential tariff treatment for members of OPEC.)</p>	<p>Feb. 3, 1977</p> <p>Feb. 3, 1977.—Statement by Senator Bentsen introducing this bill (Congressional Record S2130).</p> <p>Feb. 9, 1977.—Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, and Departments of the Treasury and Health, Education, and Welfare.</p> <p>July 14, 1977.—Public Hearings.</p>
<p>S. 604★</p> <p>Mr. Javits and Messrs. Case, Cranston, Hathaway, Heinz, Kennedy, Magnuson, Moynihan, Ribicoff, and Williams</p> <p>To amend and improve the programs authorized under the Emergency Unemployment Compensation Act of 1974, and to extend such programs for 1 year, and for other purposes.</p> <p>(Bill:</p> <ul style="list-style-type: none"> (a) Extends the Federal Supplemental Benefits program from its current expiration date of Mar. 31, 1977 to Mar. 31, 1978; (b) modifies the maximum duration of benefits to a potential entitlement of up to 13 weeks; (c) institutes a new national trigger (in addition to the State by State triggers) for the FSB program of 5 percent or more of insured unemployment nationwide; (d) modifies trigger for emergency benefit program by increasing insured unemployment rate by a factor related to number of persons exhausting extended benefit eligibility; (e) provides for general revenue financing of the program; and (f) provides that when an unemployed worker in an approved job training program exhausts his entitlement to assistance under the FSB program, he or she would be eligible for up to 13 weeks of additional assistance to complete the job training.) 	<p>Feb. 3, 1977</p> <p>Feb. 3, 1977.—Statement by Senator Javits introducing this bill (Congressional Record S2149).</p> <p>Feb. 10, 1977.—Referred to Office of Management and Budget and Departments of the Treasury and Labor.</p> <p style="text-align: right;">(See action on H.R. 4800)</p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 615★</p> <p>Feb. 3, 1977</p> <p>Mr. Hansen and Messrs. Bartlett, Brooke, Church, Eastland, Garn, Hatch, Helms, Lugar, McClure, Randolph, Roth, Schmitt, Stafford, Thurmond, Tower, Wallop, and Williams</p> <p>To amend title II of the Social Security Act to increase the increment in old-age benefits payable to individuals who delay their retirement beyond age 65. (Provides for a 6$\frac{1}{2}$ percent increase in social security retirement benefits for each year between the age of 65 and 72 that an individual delays receipt of retirement benefits.)</p>	<p>Feb. 3, 1977.—Statement by Senator Hansen introducing this bill (Congressional Record S2159).</p> <p>Feb. 9, 1977.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p> <p>(See action on H.R. 9346)</p>	
<p>S. 616★</p> <p>Feb. 3, 1977</p> <p>Mr. Dole and Mr. Domenici</p> <p>To amend the Internal Revenue Code of 1954 to provide a tax credit based upon the creation of new jobs and increased employment in private industry. (Provides a tax credit of \$1.00 per hour for each added full-time employee with an additional \$.50 per hour credit for the hiring of persons unemployed for more than 26 weeks.)</p>	<p>Feb. 3, 1977.—Statement by Senator Dole introducing this bill (Congressional Record S2161).</p> <p>Feb. 10, 1977.—Referred to Office of Management and Budget and Department of the Treasury.</p> <p>(See action on H.R. 3477)</p>	
<p>S. 627★</p> <p>Feb. 4, 1977</p> <p>Mr. Goldwater and Mr. DeConcini</p> <p>To encourage the international exchange of information and to promote friendly relations by repealing the amendments made by sec. 602 of the Tax Reform Act of 1976. (Provides an income tax deduction for traveling expenses paid or incurred to attend a foreign convention or seminar.)</p>	<p>Feb. 4, 1977.—Statement of Senator Goldwater introducing this bill (Congressional Record S2324).</p> <p>Feb. 9, 1977.—Referred to Office of Management and Budget and Department of the Treasury.</p> <p>(See action on H.R. 6715)</p>	
<p>S. 634★</p> <p>Feb. 7, 1977</p> <p>Mr. McClure</p> <p>To amend the Internal Revenue Code of 1954 to provide for tax credits for certain applications of solar energy equipment and for other purposes. (Provides an income tax credit for the installation of solar heating energy equipment in a principal residence or place of business.)</p>	<p>Feb. 7, 1977.—Statement by Senator McClure introducing this bill (Congressional Record S2375).</p> <p>Feb. 15, 1977.—Referred to Office of Management and Budget, Federal Energy Administration, and Department of the Treasury.</p> <p>(See action on H.R. 5263)</p>	

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
<p>S. 655 Feb. 7, 1977</p> <p>Mr. McClure</p> <p>To amend the Internal Revenue Code of 1954 to allow a deduction with respect to the exhaustion of geothermal steam and geothermal resources.</p> <p>(Provides an income tax deduction of 25 percent of the gross income from a geothermal steam and geothermal resources property.)</p>	<p>Feb. 7, 1977.—Statement by Senator McClure introducing this bill (Congressional Record S2379).</p> <p>Feb. 10, 1977.—Referred to Office of Management and Budget, Federal Energy Administration, and Department of the Treasury.</p>
<p>S. 663 Feb. 7, 1977</p> <p>Mr. Pell</p> <p>To provide for a study of the feasibility of allowing individuals, during their working years, voluntarily to make additional contributions to the social security program established by title II of the Social Security Act and during retirement to receive additional social security benefits based on such additional contributions.</p>	<p>Feb. 7, 1977.—Statement by Senator Pell introducing this bill (Congressional Record S2390).</p> <p>Feb. 10, 1977.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>
<p>S. 666 Feb. 10, 1977</p> <p>Mr. Laxalt</p> <p>To provide an opportunity to individuals to contribute \$1, in connection with the payment of their Federal income tax, to the U.S. Olympic Fund, and for other purposes.</p>	<p>Feb. 10, 1977.—Statement by Senator Laxalt introducing this bill (Congressional Record S2447).</p> <p>Feb. 17, 1977.—Referred to Office of Management and Budget and Department of the Treasury.</p>
<p>S. 669 Feb. 10, 1977</p> <p>Mr. Stevens (for Mr. Goldwater)</p> <p>To help relieve the burden of high property taxes by allowing each homeowner a Federal income tax credit or rebate for property taxes paid for the support of public schools.</p> <p>(Bill provides:</p> <ul style="list-style-type: none"> (a) tax credits to individuals, including mobile home dwellers, up to \$150, for license fees on mobile homes, or local property taxes paid for support of public education; and (b) rebates up to \$150 to elderly homeowners who pay more than 5% of their total income in local property taxes.) 	<p>Feb. 10, 1977.—Statement by Senator Stevens introducing this bill (Congressional Record S2452).</p> <p>Feb. 17, 1977.—Referred to Office of Management and Budget and Department of the Treasury.</p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
<p>S. 674</p> <p>Feb. 10, 1977</p> <p>Mr. Curtis and Messrs. Hansen and Tower</p> <p>To reinstate the provisions of the Sugar Act of 1948 beginning with calendar year 1978. (Amends the Sugar Act of 1948, which expired on Dec. 31, 1974, so that the act would again become effective after Dec. 31, 1977, and imposes a manufacturers excise tax with respect to the use of sugar and articles composed in chief value of sugar after Dec. 31, 1977 (both the Sugar Act and the sugar excise tax would terminate if a law is enacted which limits payments under the Sugar Act to sugar producers).)</p>	<p>Feb. 10, 1977.—Statement by Senator Curtis introducing this bill (Congressional Record S2459).</p> <p>Feb. 16, 1977.—Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, and Departments of the Treasury and Commerce.</p> <p>Mar. 22, 1977.—Referred to Department of State.</p>
<p>S. 675★</p> <p>Feb. 10, 1977</p> <p>Mr. Bentsen</p> <p>To amend the Internal Revenue Code of 1954 to encourage greater use of insulation and to promote the development of solar and geothermal energy.</p> <p>(Bill provides:</p> <ul style="list-style-type: none"> (a) refundable tax credit equal to 30% of the first \$750 of insulation expenses with a \$225 maximum; (b) refundable tax credit for solar and geothermal energy equipment equal to 40% of the first \$1,000 of qualified expenditures, plus 25% of the next \$6,400 for a maximum credit of \$2,000; (c) 20% of investment tax credit for businesses of solar and geothermal energy equipment; and (d) 10% investment tax credit for insulation installed in business properties.) 	<p>Feb. 10, 1977.—Statement by Senator Bentsen introducing this bill (Congressional Record S2460).</p> <p>Feb. 17, 1977.—Referred to Office of Management and Budget and Department of the Treasury.</p> <p style="text-align: center;">(See action on H.R. 5263)</p>
<p>S. 677</p> <p>Feb. 10, 1977</p> <p>Mr. Bentsen</p> <p>To amend the Tariff Schedules of the United States to raise the value limit for personal articles which may be imported duty free by returning residents, and for other purposes. (Increases from \$100 to \$200 the exemption from duty for goods brought into the United States by a resident of the United States for his own use, and adds a new item to the TSUS providing a \$300 exemption for goods brought into the United States from the Virgin Islands, from a contiguous country which maintains a free zone or free port, or from any other country by a resident of the United States for his own use if he has been outside the United States for more than 12 days.)</p>	<p>Feb. 10, 1977.—Statement by Senator Bentsen introducing this bill (Congressional Record S2460).</p> <p>Feb. 16, 1977.—Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, and Departments of the Treasury and Commerce.</p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 680★ Feb. 10, 1977</p> <p>Mr. Schweiker</p> <p>To amend the Internal Revenue Code of 1954 to provide a tax credit to employers for wages paid to youths 21 years of age or under or to persons unemployed for 15 weeks or more who have been hired to increase the work force of the employer.</p> <p>(Provides a refundable tax credit for 1977 and 1978 of 20%, up to \$2,000, for wages paid to youths or to persons unemployed 15 weeks or more, hired as additions to the employer's work force (limited to 12 months credit for each employee).)</p>	<p>Feb. 10, 1977.—Statement by Senator Schweiker introducing this bill (Congressional Record S2462).</p> <p>Feb. 16, 1977.—Referred to Office of Management and Budget and Department of the Treasury.</p>	<p>(See action on H.R. 3477)</p>
<p>S. 683★ Feb. 10, 1977</p> <p>Mr. McIntyre</p> <p>To amend the Tariff Act of 1930 and the Tariff Schedules of the United States to reduce the burden of paperwork involved in the customs entry process for travelers and goods entering the United States.</p> <p>(Bill:</p> <ul style="list-style-type: none"> (a) applies a flat 10% rate of duty for all personal goods valued under \$500 brought into the country; and (b) raises the limit of informal entry of commercial shipments into the United States from \$250 to \$500.) 	<p>Feb. 10, 1977.—Statement by Senator McIntyre introducing this bill (Congressional Record S2468).</p> <p>Feb. 16, 1977.—Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, and Departments of the Treasury and Commerce.</p>	<p>(See action on H.R. 8149)</p>
<p>S. 685 Feb. 10, 1977</p> <p>Mr. Mathias</p> <p>To amend the Tax Reform Act of 1976 to conform the termination of date for certain tax deductions for transfers of partial interests in property for conservation purposes with the termination dates of related provisions.</p>	<p>Feb. 10, 1977.—Statement by Senator Mathias introducing this bill (Congressional Record S2480).</p> <p>Feb. 16, 1977.—Referred to Office of Management and Budget and Department of the Treasury.</p>	
<p>S. 690★ Feb. 10, 1977</p> <p>Mr. Haskell and Mr. Hart</p> <p>For the relief of the Jefferson County Mental Health Center, Inc., and 103 individuals.</p> <p>(Exempts certain employees of the Jefferson County Mental Health Center from social security coverage for the period from 1972 through enactment of the bill and to refund social security taxes paid during that period on the basis of their employment.)</p>	<p>Feb. 10, 1977.—Statement by Senator Haskell introducing this bill (Congressional Record S2495).</p> <p>Feb. 17, 1977.—Referred to Office of Management and Budget and Department of the Treasury.</p> <p>Oct. 10, 1977.—Referred to Department of Health, Education, and Welfare.</p> <p>Oct. 14, 1977.—Public hearing.</p>	<p>(See action on H.R. 12232)</p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
S. 708★	Feb. 10, 1977	Feb. 10, 1977.—Statement by Senator Clark introducing this bill (Congressional Record S2521). Feb. 16, 1977.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare. July 21, 1977.—Public hearing.
Mr. Clark and Messrs. Abourezk, Alien, Anderson, Baker, Bartlett, Bayh, Bellmon, Bumpers, Burdick, Cannon, Chiles, Church, Cranston, Culver, DeConcini, Domenici, Durkin, Eagleton, Glenn, Gravel, Hart, Haskell, Hatfield, Hathaway, Heinz, Hollings, Huddleston, Humphrey, Inouye, Javits, Johnston, Kennedy, Leahy, McGovern, McIntyre, Matsunaga, Metcalf, Metzenbaum, Muskie, Packwood, Pearson, Randolph, Riegle, Sarbanes, Sasser, Schweiker, Sparkman, Stafford, Stevens, Stone, Thurmond, Williams, and Zorinsky		<i>(See action on H.R. 422)</i>
To amend title XVJII of the Social Security Act to provide payment for rural health clinic services. (Provides reimbursement under medicare for the use by physician extenders by rural health clinics.)		
S. 713	Feb. 10, 1977	Feb. 10, 1977.—Statement by Senator Stevenson introducing this bill (Congressional Record S2532). Feb. 21, 1977.—Referred to Office of Management and Budget and Department of the Treasury.
Mr. Stevenson To amend the Internal Revenue Code. (Permits the Illinois Central Railroad to claim the investment tax credit on certain commuter rail cars leased from a governmental unit and acquired under the Urban Mass Transportation Act of 1964.)		
S. 728	Feb. 11, 1977	Feb. 11, 1977.—Statement by Senator Durkin introducing this bill (Congressional Record S2678). Feb. 16, 1977.—Referred to Office of Management and Budget and Department of the Treasury.
Mr. Durkin and Messrs. Dole and McIntyre		
To amend the Internal Revenue Code of 1954 to change the income distribution requirement for certain private operating foundations and to exempt certain private operating foundations from the excise tax on investment income.		
(Bill: (a) reduces the minimum amount that a foundation must distribute in order to be classified as a private operating foundation from two-thirds of its minimum investment return to 3 percent of its noncharitable assets; and (b) allows libraries, museums, and nonprofit nursing homes to elect to avoid the imposition of the 4-percent tax by choosing to invest at least 5 percent of their noncharitable assets into their social services.)		
S. 730★	Feb. 11, 1977	Feb. 11, 1977.—Statement by Senator Baker introducing this bill (Congressional Record S2680). Feb. 17, 1977.—Referred to Office of Management and Budget and Department of the Treasury.
Mr. Baker and Messrs. Bellmon, Chafee, Curtis, Danforth, Domenici, Goldwater, Griffin, Hatch, Hayakawa, Heinz, Javits, Lugar, McClure, Percy, Schmitt, Schweiker, Stafford, Tower, Young, and Wallop		<i>(See action on H.R. 3477)</i>
To amend the Internal Revenue Code of 1954 to provide a permanent reduction in the rates of taxes paid by individuals.		

ACTION

TITLE AND DESCRIPTION

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TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
<p>S. 731★ Feb. 11, 1977</p> <p>Mr. Baker and Messrs. Bellmon, Chafee, Curtis, Danforth, Dole, Domenici, Griffin, Hatch, Hayakawa, Heinz, Javits, Lugar, McClure, Percy, Schmitt, Schweiker, Young, and Wallop</p> <p>To amend the Internal Revenue Code of 1954 to provide a tax credit based upon the creation of new jobs and increased employment in private industry.</p> <p>(Allows a tax credit to private industry for hiring of new employees of \$1 an hour for the first 26 weeks and \$.50 an hour for the following 26 weeks.)</p>	<p>Feb. 11, 1977.—Statement by Senator Baker introducing this bill (Congressional Record S2680).</p> <p>Feb. 16, 1977.—Referred to Office of Management and Budget and Department of the Treasury.</p> <p>(See action on H.R. 3477)</p>
<p>S. 732★ Feb. 11, 1977</p> <p>Mr. Baker and Messrs. Bellmon, Chafee, Curtis, Danforth, Domenici, Goldwater, Griffin, Hatch, Hayakawa, Heinz, Javits, Lugar, McClure, Percy, Schmitt, Schweiker, Tower, Young, and Wallop</p> <p>To amend the Internal Revenue Code of 1954 to provide for a permanent reduction in the rate of tax paid by small business corporations.</p> <p>(Provides a permanent reduction in corporate tax rates (from 20% on the first \$25,000 profit; 22% on the second \$25,000 profit; and 48% thereafter) to 18% of the first \$100,000 profit; 48% thereafter; and an increase in the surtax from 26% to 30%.)</p>	<p>Feb. 11, 1977.—Statement by Senator Baker introducing this bill (Congressional Record S2680).</p> <p>Feb. 17, 1977.—Referred to Office of Management and Budget and Department of the Treasury.</p> <p>(See action on H.R. 3477 and 13511)</p>
<p>S. 733 Feb. 11, 1977</p> <p>Mr. Baker and Messrs. Bellmon, Chafee, Curtis, Danforth, Domenici, Goldwater, Griffin, Hatch, Hayakawa, Javits, Lugar, McClure, Percy, Schmitt, Schweiker, Tower, Young, and Wallop</p> <p>To amend the Internal Revenue Code of 1954 to increase the amount of the dividend exclusion.</p> <p>(Increases the amount of the dividend exclusion (from \$100 and \$200 for joint returns) to \$600 and \$1,200 for joint returns.)</p>	<p>Feb. 11, 1977.—Statement by Senator Baker introducing this bill (Congressional Record S2680).</p> <p>Feb. 17, 1977.—Referred to Office of Management and Budget and Department of the Treasury.</p>
<p>S. 734 Feb. 11, 1977</p> <p>Mr. Baker and Messrs. Bellmon, Chafee, Curtis, Danforth, Domenici, Griffin, Hatch, Hayakawa, Javits, Lugar, McClure, Percy, Schmitt, Schweiker, Young, and Wallop</p> <p>To amend the Internal Revenue Code of 1954 to provide for the exclusion from taxation of a limited amount of interest on savings.</p> <p>(Provides for a interest on savings exclusion of \$100 and \$200 for a joint return.)</p>	<p>Feb. 11, 1977.—Statement by Senator Baker introducing this bill (Congressional Record S2680).</p> <p>Feb. 18, 1977.—Referred to Office of Management and Budget and Department of the Treasury.</p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
<p>S. 735 Feb. 11, 1977</p> <p>Mr. Baker and Messrs. Bellmon, Chafee, Curtis, Danforth, Domenici, Griffin, Hatch, Hayakawa, Heinz, Javits, Lugar, McClure, Percy, Schmitt, Schweiker, Young, and Wallop</p> <p>To amend the Internal Revenue Code of 1954 to permit the accelerated depreciation of property placed in service in areas of high unemployment.</p> <p>(Provides, for areas with unemployment rates over 7%:</p> <p>(a) straight-line depreciation for buildings over a period equal to one-half their useful lives; and</p> <p>(b) firms be allowed to amortize their equipment over 5 years with a full investment tax credit.)</p>	<p>Feb. 11, 1977.—Statement by Senator Baker introducing this bill (Congressional Record S2680).</p> <p>Feb. 16, 1977.—Referred to Office of Management and Budget and Department of the Treasury.</p>
<p>S. 736 Feb. 11, 1977</p> <p>Mr. Baker and Messrs. Bellmon, Chafee, Curtis, Danforth, Domenici, Goldwater, Griffin, Hatch, Hayakawa, Heinz, Javits, Lugar, McClure, Percy, Schmitt, Schweiker, Young, and Wallop</p> <p>To provide American Stock Ownership Plans for those of modest income by allowing deferral of taxes on certain funds invested in common stock.</p> <p>(Allows a tax deduction (up to \$1,500) for equal amounts of earned income invested in stock ownership plans.)</p>	<p>Feb. 11, 1977.—Statement by Senator Baker introducing this bill (Congressional Record S2680).</p> <p>Feb. 21, 1977.—Referred to Office of Management and Budget and Department of the Treasury.</p>
<p>S. 737 Feb. 11, 1977</p> <p>Mr. Baker and Messrs. Bellmon, Chafee, Curtis, Danforth, Domenici, Goldwater, Griffin, Hatch, Hayakawa, Heinz, Javits, Lugar, McClure, Percy, Schmitt, Schweiker, Thurmond, Tower, Young, and Wallop.</p> <p>To amend the Internal Revenue Code of 1954 to provide income tax incentives for the conservation of energy used to heat or cool residences.</p> <p>(Provides a tax credit of \$225, or 30% of the first \$750 expended for improving the insulation of homes.)</p>	<p>Feb. 11, 1977.—Statement by Senator Baker introducing this bill (Congressional Record S2680).</p> <p>Feb. 18, 1977.—Referred to Office of Management and Budget and Department of the Treasury.</p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 740 Feb. 11, 1977</p> <p>Mr. Pearson and Messrs. Culver, Jackson, Javits, and Stevens</p> <p>To amend the Internal Revenue Code of 1954 to eliminate the exclusive use requirement for deducting expenses attributable to a personal residence used for certain home industries. (Permits a tax deduction for the allocable expenses without regard to the exclusive use test to the extent attributable to a trade or business of a kind customarily carried on in the home of a sole proprietorship if the activities conducted outside the home are incidental activities (deductible expenses could not exceed the business income).)</p>	<p>Feb. 11, 1977.—Statement by Senator Pearson introducing this bill (Congressional Record S2695).</p> <p>Feb. 16, 1977.—Referred to Office of Management and Budget and Department of the Treasury.</p>	
<p>S. 749★ Feb. 21, 1977</p> <p>Mr. Anderson and Messrs. Abourezk, Durkin, Eagleton, Heinz, Humphrey, and Randolph</p> <p>To amend the Internal Revenue Code of 1954 to allow a deduction for expense allowable to use of any portion of a dwelling unit in the trade or business of providing day care services whether or not such portion is exclusively used in such trade or business. (Exempts from the exclusive test, of home day care businesses operated within their home, thereby allowing a tax deduction for their business expenses.)</p>	<p>Feb. 21, 1977.—Statement by Senator Anderson introducing this bill (Congressional Record S2776).</p> <p>Feb. 24, 1977.—Referred to Office of Management and Budget and Department of the Treasury.</p>	<p><i>(See action on H.R. 3477)</i></p>
<p>S. 750★ Feb. 21, 1977</p> <p>Mr. Javits</p> <p>To amend the Internal Revenue Code of 1954 to provide for the reduction of certain excise taxes on the transportation of persons and property by air, and for other purposes. (Bill:</p> <ul style="list-style-type: none"> (a) reduces the airline ticket tax from 8% to 6% and reduces the rate of the airline waybill tax from 5% to 3% on the date of imposition of an aircraft noise reduction surcharge approved by the CAB; and (b) allows Airport and Airway Trust Fund moneys to be used for: <ul style="list-style-type: none"> (1) grants to aircraft operators for the purpose of retrofitting aircraft for noise reduction purposes; and (2) grants to airports under the Airport Development Aid Program for the purchase and installation of noise monitoring equipment.) 	<p>Feb. 21, 1977.—Statement by Senator Javits introducing this bill (Congressional Record S2777).</p> <p>Feb. 24, 1977.—Referred to Office of Management and Budget and Department of the Treasury.</p>	<p><i>(See action on H.R. 8729 and H.R. 9911)</i></p>
<p>S. 753 Feb. 22, 1977</p> <p>Mr. Humphrey and Messrs. Abourezk, Bayh, Brooke, Clark, DeConcini, Durkin, Eastland, Jackson, Randolph, and Thurmond</p> <p>To amend title II of the Social Security Act so as to liberalize the conditions governing eligibility of blind persons to receive disability insurance benefits thereunder. (Permits blind persons who have worked six quarters under social security covered employment to both qualify for and draw disability benefits so long as they remain blind, and to receive benefits regardless of their earnings.)</p>	<p>Feb. 22, 1977.—Statement by Senator Humphrey introducing this bill (Congressional Record S2829).</p> <p>Feb. 28, 1977.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>	

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
<p>S. 772★</p> <p>Feb. 24, 1977</p> <p>Mr. Bartlett and Messrs. Curtis, Eagleton, McClure, Matsunaga, Pell, Percy, and Thurmond</p> <p>To amend sec. 1011(d) of the Tax Reform Act of 1976. (Provides that the provisions of the Tax Reform Act of 1976 relating to income earned abroad by U.S. citizens living or residing abroad, would be effective Jan. 1, 1977 (rather than Jan. 1, 1976).)</p>	<p>Feb. 24, 1977.—Statement by Senator Bartlett introducing this bill (Congressional Record S2947).</p> <p>Mar. 1, 1977.—Referred to Office of Management and Budget, and Department of the Treasury.</p> <p>(See action on H.R. 3477 and H.R. 9251)</p>
<p>S. 775★</p> <p>Feb. 24, 1977</p> <p>Mr. Pearson</p> <p>To amend the Internal Revenue Code of 1954 to exempt certain agricultural aircraft from the aircraft use tax, to provide for the refund of the gasoline tax to the agricultural aircraft operator with the consent of the farmer, and for other purposes.</p>	<p>Feb. 24, 1977.—Statement by Senator Pearson introducing this bill (Congressional Record S2953).</p> <p>Mar. 2, 1977.—Referred to Office of Management and Budget and Departments of the Treasury and Agriculture.</p> <p>(See action on H.R. 2852)</p>
<p>S. 779★</p> <p>Feb. 24, 1977</p> <p>Mr. Burdick and Messrs. Anderson, Cannon, Chafee, Cranston, Durkin, Ford, Heinz, Huddleston, Humphrey, Leahy, Stafford, and Young</p> <p>To amend the Internal Revenue Code of 1954 to allow an individual an income tax deduction for the expenses of traveling to and from a temporary construction project worksite. (Allows as a tax deduction, all the ordinary and necessary expenses paid or incurred traveling between an individual's principal place of construction-related employment and a temporary construction project worksite.)</p>	<p>Mar. 2, 1977.—Referred to Office of Management and Budget and Department of the Treasury.</p> <p>(See action on H.R. 2852)</p>
<p>S. 780★</p> <p>Feb. 24, 1977</p> <p>Mr. Clark and Messrs. Anderson, Hatfield, Kennedy, McIntyre, Melcher, Randolph, Riegle, and Stafford</p> <p>To amend title II of the Social Security Act to establish a new consumer price index for older Americans for calculating automatic cost-of-living benefit increases, to provide for semi-annual cost-of-living increases, and to modify the social security retirement test. (Bill amends the Social Security Act by:</p> <ul style="list-style-type: none"> (a) requiring the Bureau of Labor Statistics to prepare as part of the Consumer Price Index, published monthly, a Consumer Price Index for the Aged and other Social Security Beneficiaries; (b) providing for semiannual cost-of-living increases; and (c) modifies the earnings limitation by reducing benefits by \$1 for every \$3 (rather than \$2), of income above the \$3,000 ceiling.) 	<p>Feb. 24, 1977.—Statement by Senator Clark introducing this bill (Congressional Record S2855).</p> <p>Mar. 2, 1977.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p> <p>(See action on H.R. 9346)</p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 798 Feb. 24, 1977</p> <p>Mr. Heins</p> <p>To amend the Internal Revenue Code of 1954 to encourage businesses to purchase surplus school or hospital buildings from governmental and nonprofit entities by providing rapid amortization for such buildings.</p>	<p>Feb. 24, 1977.—Statement by Senator Heins introducing this bill (Congressional Record S2909).</p> <p>May 4, 1977.—Referred to Office of Management and Budget and Department of the Treasury.</p>	
<p>S. 798 Feb. 24, 1977</p> <p>Mr. Tower</p> <p>To amend the Tax Reform Act of 1976 to eliminate the retroactive portion of the changes in the rules for deduction of home office expenses.</p>	<p>Mar. 3, 1977.—Referred to Office of Management and Budget and Department of the Treasury.</p>	
<p>S. 803 Feb. 24, 1977</p> <p>Mr. Helms and Messrs. Abourezk, Bumpers, Garn, Goldwater, Hatch, Hollings, Laxalt, Matsunaga, Morgan, Stevens, and Thurmond</p> <p>To amend the Internal Revenue Code of 1954 to provide that certain liens for taxes shall not be valid unless actually entered and recorded in the office in which the lien is filed.</p>	<p>Feb. 24, 1977.—Statement by Senator Helms introducing this bill (Congressional Record S2965).</p> <p>Mar. 1, 1977.—Referred to Office of Management and Budget and Department of the Treasury.</p>	
<p>S. 806★ Feb. 24, 1977</p> <p>Mr. McIntyre and Messrs. Abourezk, Anderson, Case, Durkin, Heinz, Leahy, Matsunaga, Melcher, Metcalf, Pell, Randolph, Ribicoff, and Riegle</p> <p>To amend the Internal Revenue Code of 1954 to provide income tax incentives for the conservation of energy used to heat or cool residences and commercial buildings, and for the utilization of renewable fuel energy sources.</p> <p>(Bill:</p> <ul style="list-style-type: none"> (a) provides a taxpayer a tax credit (graduated by income), for investments in solar, geothermal, and wind energy and energy conservation; and (b) provides businesses and industry an individual tax credit of 12 percent for energy conservation and 25 percent for solar, geothermal, or wind energy investments.) 	<p>Feb. 24, 1977.—Statement by Senator McIntyre introducing this bill (Congressional Record S2968).</p> <p>Mar. 2, 1977.—Referred to Office of Management and Budget, Department of the Treasury, and Federal Energy Administration.</p>	

(See action on H.R. 5263)

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<p>S. 814★ Feb 25, 1977 Mr. Williams</p> <p>To amend the Tariff Schedules of the United States to provide duty-free treatment of any aircraft engine used as a temporary replacement for an aircraft engine being overhauled within the United States if duty was paid on such replacement engine during a previous importation.</p>	<p>Feb. 25, 1977.—Statement by Senator Williams introducing this bill (Congressional Record 83022).</p> <p>Mar. 2, 1977.—Referred to Office of Management and Budget, Special Representative for Trade Negotiations, International Trade Commission, and Departments of the Treasury and Commerce.</p> <p>May 2, 1977.—Report from the International Trade Commission (analysis).</p> <p>Sept. 2, 1977.—Favorable report from the Office of Management and Budget on H.R. 422.</p> <p>(See action on H.R. 422)</p>
<p>S. 831★ Mar. 1, 1977 Mr. Scott</p> <p>To amend the Internal Revenue Code of 1964 to provide a tax credit for amounts spent by an individual to conserve energy used in heating and cooling his home.</p> <p>(Allows a tax credit of up to \$100 to a taxpayer for energy saving home improvement expenses.)</p>	<p>Mar. 1, 1977.—Statement by Senator Scott introducing this bill (Congressional Record 83139).</p> <p>Mar. 10, 1977.—Referred to Office of Management and Budget, Federal Energy Administration, and Department of the Treasury.</p> <p>(See action on H.R. 5363)</p>
<p>S. 834★ Mar. 1, 1977 Mr. Schweiker and Messrs. Anderson, Domenici, Garn, Goldwater, Hatch, Helms, Melcher, Randolph, Roth, Stevens, and Thurmond</p> <p>To amend the Internal Revenue Code of 1964 to permit a taxpayer to deduct, or to claim a credit for, amounts paid as tuition to provide education for himself, for his spouse, or for his dependents.</p> <p>(Allows a taxpayer to elect a credit or deduction for tuition paid for himself, his spouse, or his dependents.</p> <p>A taxpayer electing a tuition credit may claim an amount equal to 50 percent of the total tuition paid by him for himself, his spouse, or any dependent for whom he may claim a personal exemption under sec. 151(e). The credit is limited to a maximum of \$250 for any single individual's tuition. The taxpayer may claim a credit for a spouse's tuition only if he is entitled to an exemption for his spouse under sec. 151(b), or they file a joint return. Credits are allowed for tuition at institutions of higher education, including graduate schools; vocational schools; secondary schools; or elementary schools. No trade or business expense deduction under sec. 162 may be claimed for any tuition taken into account in determining this credit.</p> <p>Alternatively, a taxpayer may elect to deduct tuition expenses. The maximum tuition deduction for any single individual's tuition is \$1,000. The rules for eligible students, eligible expenses, spouse's expenses, eligible educational institutions, and the disallowance of deductions under sec. 162, which are applicable to tuition credits, also apply to tuition deductions.</p> <p>This bill applies to taxable years beginning after the date of enactment.)</p>	<p>Mar. 1, 1977.—Statement by Senator Schweiker introducing this bill (Congressional Record 83197).</p> <p>Mar. 10, 1977.—Referred to Office of Management and Budget and Department of the Treasury.</p> <p>Jan. 18, 19, and 20, 1978.—Public hearings.</p> <p>(See action on H.R. 13511)</p>
<p>S. 835★ Mar. 1, 1977 Mr. Church and Messrs. Chiles, Clark, Haskell, Humphrey, Mrs. Humphrey, Kennedy, McIntyre, and Williams</p> <p>To provide a program of income tax counseling for elderly individuals.</p>	<p>Mar. 1, 1977.—Statement by Senator Church introducing this bill (Congressional Record 83190).</p> <p>Mar. 10, 1977.—Referred to Office of Management and Budget and Department of the Treasury.</p> <p>(See action on H.R. 13511)</p>

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TITLE AND DESCRIPTION	ACTION
<p>S. 841★ Mar. 1, 1977</p> <p>Mr. Matsunaga</p> <p>To amend the Internal Revenue Code of 1954 to allow a refundable tax credit equal to 50 percent of the wages paid to certain new employees.</p> <p>(Makes businesses eligible to receive an employment tax credit equal to 50 percent of the wages paid to a newly hired employee (limited to 10 new hires or less and to a maximum of \$50,000 per year).)</p>	<p>Mar. 1, 1977.—Statement by Senator Matsunaga introducing this bill (Congressional Record S3203).</p> <p>Mar. 10, 1977.—Referred to Office of Management and Budget and Departments of the Treasury and Labor.</p> <p style="text-align: center;"><i>(See action on H.R. 3677)</i></p>
<p>S. 843★ Mar. 1, 1977</p> <p>Mr. Anderson and Mr. Humphrey</p> <p>To amend the Tariff Schedules of the United States to permit the free entry of Canadian petroleum—including reconstituted crude petroleum, and crude shale oil, provided that an equivalent amount of the same kind and quality of domestic crude petroleum and crude shale oil has been exported to Canada.</p>	<p>Mar. 1, 1977.—Statement by Senator Anderson introducing this bill (Congressional Record S3212).</p> <p>Mar. 10, 1977.—Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, and Departments of the Treasury and Commerce.</p> <p>May 18, 1977.—Report from International Trade Commission (analysis).</p> <p>July 14, 1977.—Public hearing.</p> <p>July 18, 1977.—Referred to Department of Energy.</p> <p>Oct. 26, 1977.—Report from the Department of Energy (favorable, if amended).</p> <p style="text-align: center;"><i>(See action on H.R. 3259)</i></p>
<p>S. 856 Mar. 2, 1977</p> <p>Mr. Stone and Messrs. Anderson, Biden, DeConcini, McGovern, and Riegle</p> <p>To amend the Internal Revenue Code of 1954 to allow a deduction to individuals who rent their principal residences for a portion of the real property taxes paid or accrued by their landlords.</p>	<p>Mar. 2, 1977.—Statement by Senator Stone introducing this bill (Congressional Record S3312).</p> <p>Mar. 10, 1977.—Referred to Office of Management and Budget and Department of the Treasury.</p>
<p>S. 861 Mar. 2, 1977</p> <p>Mr. Curtis</p> <p>To amend title II of the Social Security Act so as to liberalize the conditions governing eligibility of blind persons to receive disability insurance benefits thereunder.</p> <p>(Permits blind persons who have worked 6 quarters under social security covered employment to both qualify for and draw disability benefits so long as they remain blind, and to receive benefits regardless of their earnings.)</p>	<p>Mar. 10, 1977.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>

ACTION

(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

TITLE AND DESCRIPTION	DATE	ACTION
<p>S. 869</p> <p>Mr. Bartlett</p> <p>To amend the Internal Revenue Code of 1954 to increase from \$1,000,000 to \$10,000,000 the exemption from industrial development bond treatment for certain small issues.</p>	Mar. 3, 1977	<p>Mar. 3, 1977.—Statement by Senator Bartlett introducing this bill (Congressional Record S3360).</p> <p>Mar. 10, 1977.—Referred to Office of Management and Budget and Department of the Treasury.</p> <p>July 24, 1978.—Public hearing.</p>
<p>S. 878</p> <p>Mr. Tower and Messrs. Eastland, Schmitt, and Young</p> <p>To provide tax incentives to encourage physicians, dentists, and optometrists to practice in health manpower shortage areas. (Provides a tax deduction to a physician, dentist, or optometrist practicing in a shortage area; \$20,000 could be deducted for the first year of practice, \$15,000 the second year, \$10,000 the third year, \$7,500 the fourth year, and \$5,000 the fifth year.)</p>	Mar. 3, 1977	<p>Mar. 3, 1977.—Statement by Senator Tower introducing this bill (Congressional Record S3366).</p> <p>Mar. 10, 1977.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>
<p>S. 886</p> <p>Mr. Hatfield and Mr. Gravel</p> <p>To amend the Internal Revenue Code of 1954 to provide that a taxpayer conscientiously opposed to participation in war may elect to have his income, estate, or gift tax payments spent for nonmilitary purposes; to create a trust fund (the World Peace Tax Fund) to receive these tax payments; to establish a World Peace Tax Fund Board of Trustees; and for other purposes.</p>	Mar. 3, 1977	<p>Mar. 3, 1977.—Statement by Senator Hatfield introducing this bill (Congressional Record S3367).</p> <p>Mar. 17, 1977.—Referred to Office of Management and Budget and Department of the Treasury.</p>
<p>S. 896</p> <p>Mr. Roth</p> <p>To amend the Internal Revenue Code of 1954 to provide an additional personal exemption for each senior citizen whose principal place of abode is in the principal residence of the taxpayer. (Provides a \$1,000 tax deduction to taxpayers who provide housing and shelter for a senior citizen.)</p>	Mar. 3, 1977	<p>Mar. 3, 1977.—Statement by Senator Roth introducing this bill (Congressional Record S3373).</p> <p>Mar. 10, 1977.—Referred to Office of Management and Budget and Department of the Treasury.</p>
<p>S. 893</p> <p>Mr. Matsunaga</p> <p>For the relief of Paul E. Zirkle. (Relieves Paul E. Zirkle from payment of taxes, penalties and interest for the taxable year ending Dec. 31, 1974.)</p>	Mar. 3, 1977	<p>Mar. 17, 1977.—Referred to Office of Management and Budget and Department of the Treasury.</p>

ACTION

(ALL CONGRESSIONAL RECORD PAGE NUMBERS
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TITLE AND DESCRIPTION	DATE	ACTION
<p>S. 901★</p> <p>Mr. Bentsen and Messrs. Curtis, Dole, Gravel, Hathaway, and Matsunaga</p> <p>To make it easier to comply with certain Federal employee benefit plan requirements by amending the Internal Revenue Code of 1954 and the Employee Retirement Income Security Act of 1974 to eliminate dual Treasury and Labor Department jurisdiction over certain requirements, to reduce the number of reports and other paperwork required thereunder, and for other purposes.</p>	Mar. 2, 1977	<p>Mar. 2, 1977.—Referred jointly to Committees on Finance and Human Resources.</p> <p>Mar. 2, 1977.—Statement by Senator Bentsen introducing this bill (Congressional Record S3396).</p> <p>Mar. 10, 1977.—Referred to Office of Management and Budget and Departments of the Treasury and Labor.</p> <p>May 10, 11, 24, and 25, 1977.—Public hearings.</p> <p>Aug. 5, 1977.—Ordered favorably reported, with amendments, and directed that it be referred to the Committee on Human Resources. The amendments would:</p> <ul style="list-style-type: none"> (a) provide the IRS with exclusive jurisdiction under the Employee Retirement Income Security Act of 1974 (ERISA), over all plan qualification requirements (i.e., vesting and employee participation) and funding requirements, together with the authority to impose civil sanctions for violations of such requirements (the ERISA standards for nonqualified plans would also be administered by the IRS); (b) grants the Department of Labor exclusive jurisdiction over fiduciary standards and prohibited transactions, except in the case of Employee Stock Ownership Plans (ESOP's), which would be exclusively administered by IRS; (c) directs the Secretary of the Treasury and Secretary of Labor within 60 days after enactment, to prescribe a single form that will satisfy most filing requirements under ERISA, a single annual filing date and a single agency to receive such annual reports on behalf of employee benefit plans; (d) repeals the list of items required under sec. 103 of ERISA and instead authorized the Secretary of Labor to require such information as is necessary for these purposes; (e) eliminates the requirement that a 5-year summary plan description be filed with the Department of Labor to eliminate duplicate reporting and permits notices of amendments to be filed in connection with the annual report of each plan rather than as a separate report as currently required, within 60 days of any plan change; and (f) deletes the section providing for declaratory judgments concerning failure to issue or deny a determination or ruling request regarding employee benefit plans. <p>Aug. 15, 16, and 17, 1978.—Public hearings.</p>
<p>(Bill:</p> <ul style="list-style-type: none"> (a) gives the Internal Revenue Service exclusive jurisdiction over vesting, funding and participation standards and gives the Labor Department exclusive jurisdiction over fiduciary responsibility and prohibited transaction standards (the Pension Benefit Guarantee Corporation would continue to administer the termination insurance program); (b) simplifies the statutory reporting requirements under ERISA; and (c) establishes a procedure to insure that the Internal Revenue Service and the Labor Department make a timely determination of all requests by pension plans or participants for rulings, exemptions, or variances.) 		<p>(See action on S. 2352 and H.R. 13511)</p>
<p>S. 914★</p> <p>Mr. McClure</p> <p>To amend the Internal Revenue Code of 1954 in order to tax excess petroleum industry profits, to encourage investments in the expansion of domestic energy supplies, and to create an incentive tax credit for research and development of new or expanded energy sources.</p>	Mar. 4, 1977	<p>Mar. 4, 1977.—Statement by Senator McClure introducing this bill (Congressional Record S3479).</p> <p>Mar. 10, 1977.—Referred to Office of Management and Budget, Federal Energy Administration, Federal Trade Commission, and Department of the Treasury.</p>
		<p>(See action on H.R. 5263)</p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
<p>S. 915★ Mar. 4, 1977</p> <p>Mr. McClure and Messrs. Griffin and Young</p> <p>To require an estimate of domestic consumer needs and domestic production of sugar, to provide an annual quota of sugar which may be brought or imported into the United States, and for other purposes.</p> <p>(Limits the amount of sugar imported by the United States to a level no greater than the difference between estimated domestic consumption and estimated domestic production and authorizes the Secretary of Agriculture to alter the import level if there are fluctuations in either production or consumption.)</p>	<p>Mar. 4, 1977.—Statement by Senator McClure introducing this bill (Congressional Record 83480).</p> <p>Mar. 10, 1977.—Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, Departments of the Treasury, Agriculture, and Commerce.</p> <p>Mar. 22, 1977.—Referred to Department of State.</p> <p style="text-align: center;">(See action on H.R. 13750)</p>
<p>S. 916★ Mar. 4, 1977</p> <p>Mr. Laxalt and Messrs. Bartlett, Church, Clark, Domenici, Eastland, Garn, Hansen, Leahy, McClure, Nunn, Schmitt, and Tower</p> <p>To amend medicare provisions as they relate to rural health facilities.</p> <p>(Bill liberalizes provisions relating to rural health facilities by:</p> <ul style="list-style-type: none"> (a) requiring the Secretary of Health, Education, and Welfare to establish requirements for nursing services on basis of regional availability data and prevents decertification of a hospital because of a temporary shortage of nurses; (b) requiring the Secretary of Health, Education, and Welfare to modify requirements relating to availability of technical personnel in rural areas and scope of services provided; and (c) deeming a rural facility in compliance with fire and safety regulations if that facility met strict State fire and safety codes.) 	<p>Mar. 4, 1977.—Statement by Senator Laxalt introducing this bill (Congressional Record 83481).</p> <p>Mar. 10, 1977.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p> <p style="text-align: center;">(See action on H.R. 622)</p>
<p>S. 921 Mar. 4, 1977</p> <p>Mr. Hart and Mr. Anderson</p> <p>To provide a pilot program for review of certain existing tax expenditures, and to provide for systematic review of new tax expenditures and existing tax expenditures which are continued.</p> <p>Provides that certain existing tax expenditures and all new tax expenditures would be reviewed by the Committee on Finance and the Committee on Ways and Means as to their—</p> <ul style="list-style-type: none"> (a) cost, benefit, and effectiveness; (b) impact on Federal programs having some or similar objectives; and (c) impact on the Federal income tax structure.) 	<p>Mar. 4, 1977.—Statement by Senator Hart introducing this bill (Congressional Record 83489).</p> <p>Mar. 10, 1977.—Referred to Office of Management and Budget and Department of the Treasury.</p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
<p>S. 932</p> <p>Mr. Riegle</p> <p>To amend title II of the Social Security Act to raise the amount of lump-sum death payments.</p> <p>(Raises the lump-sum death payment under social security to \$1,000.)</p>	<p>Mar. 7, 1977</p> <p>Mar. 17, 1977.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>
<p>S. 939★</p> <p>Mr. Bayh and Messrs. Eagleton, Humphrey, and Riegle</p> <p>To amend the worker adjustment assistance provisions of the Trade Act of 1974 in order to provide that workers may be covered under certification of eligibility to apply for such assistance if they are totally or partially separated from adversely affected employment within 2 years before the date of the petition for such certification.</p>	<p>Mar. 8, 1977</p> <p>Mar. 8, 1977.—Statement by Senator Bayh introducing this bill (Congressional Record S3694).</p> <p>Mar. 10, 1977.—Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, Departments of Treasury, Commerce, and Labor.</p> <p>Oct. 2, 1978.—Public hearing.</p> <p style="text-align: center;">(See action on H.R. 11711)</p>
<p>S. 940</p> <p>Mr. Bayh and Messrs. Abourezk, Bumpers, Clark, Cranston, Gravel, Humphrey, Javita, Leahy, McGovern, McIntyre, Matsunaga, Percy, Randolph, and Williams</p> <p>To amend title XVIII of the Social Security Act to provide for coverage under pt. B of medicare for routine exfoliative cytology tests for the diagnosis of uterine cancer.</p>	<p>Mar. 8, 1977</p> <p>Mar. 8, 1977.—Statement by Senator Bayh introducing this bill (Congressional Record S3695).</p> <p>Mar. 17, 1977.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>
<p>S. 942</p> <p>Mr. Eagleton and Messrs. Abourezk, Bayh, Humphrey, Inouye, Leahy, Matsunaga, Anderson, McGovern, Riegle, and Stone.</p> <p>To amend title II of the Social Security Act to reduce from 20 to 10 years the period of time that a divorced woman's marriage to an individual must have lasted for her to qualify for wife's or widow's benefits on the basis of the wages and self-employment income of such individual.</p>	<p>Mar. 8, 1977</p> <p>Mar. 8, 1977.—Statement by Senator Eagleton introducing this bill (Congressional Record S3698).</p> <p>Mar. 10, 1977.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>
<p>S. 954★</p> <p>Mr. Durkin</p> <p>To amend the Internal Revenue Code of 1954 to permit a taxpayer to deduct, or to claim a credit for, amounts paid as tuition for his own education or the education of another individual.</p> <p>(Allows an elective credit or deduction for tuition paid by a taxpayer for himself or for another individual. The maximum credit for any individual's tuition is \$300. If a taxpayer elects a tuition deduction, the maximum amount deductible with respect to any individual is \$1,000.</p> <p>To be creditable or deductible, tuition must be paid to institutions of higher education, including graduate schools; vocational schools; secondary schools or elementary schools. No deduction is allowed as a trade or business expense under section 162 for any educational expense taken into account in determining a tuition credit or a tuition deduction.</p> <p>This bill applies to taxable years beginning after the date of enactment.)</p>	<p>Mar. 9, 1977</p> <p>Mar. 9, 1977.—Statement by Senator Durkin introducing this bill (Congressional Record S3793).</p> <p>Mar. 17, 1977.—Referred to Office of Management and Budget and Department of the Treasury.</p> <p>Jan. 18, 19, and 20, 1978.—Public hearings.</p> <p style="text-align: center;">(See action on H.R. 13511)</p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 962 Mar. 9, 1977</p> <p>Mr. Biden</p> <p>To amend the Federal Election Campaign Act of 1971, and the Internal Revenue Code of 1954 to provide for the disposition of excess campaign contributions held by a defeated candidate for Federal elective office or a retired, resigned, or deceased holder of such office.</p>	<p>Mar. 9, 1977.—Jointly referred to Committees on Finance and Rules and Administration.</p> <p>Mar. 9, 1977.—Statement by Senator Biden introducing this bill (Congressional Record 83908).</p> <p>Mar. 17, 1977.—Referred to Office of Management and Budget and Department of the Treasury.</p>	
<p>S. 965 Mar. 10, 1977</p> <p>Mr. Pearson and Mr. Dole</p> <p>To amend sec. 103 of the Internal Revenue Code of 1954 to provide that bonds issued to finance facilities for production and purification of synthetic natural gas by coal gasification not be considered industrial development bonds, and for other purposes.</p> <p>(Provides that interest paid on bonds issued to finance facilities for production and purification of synthetic natural gas by coal gasification be treated as tax exempt.)</p>	<p>Mar. 10, 1977.—Statement by Senator Pearson introducing this bill (Congressional Record 83931).</p> <p>Mar. 17, 1977.—Referred to Office of Management and Budget, Federal Energy Administration, and Department of the Treasury.</p>	
<p>S. 982 Mar. 11, 1977</p> <p>Mr. Thurmond and Mr. Stevens</p> <p>To amend the Internal Revenue Code of 1954 to provide that an unmarried individual without any dependents who owns or is purchasing his principal residence shall be treated as a head of a household for purposes of such code.</p> <p>(Expands the definition of "head of household" for income tax purposes to include single taxpayers who own, or are purchasing, their principal residence.)</p>	<p>Mar. 11, 1977.—Statement by Senator Thurmond introducing this bill (Congressional Record 84021).</p> <p>Mar. 17, 1977.—Referred to Office of Management and Budget and Department of the Treasury.</p>	
<p>S. 1013 Mar. 17, 1977</p> <p>Mr. Church</p> <p>To amend the Internal Revenue Code of 1954 to terminate the operation of those provisions permitting the deferral of income tax with respect to foreign source income.</p>	<p>Mar. 17, 1977.—Statement by Senator Church introducing this bill (Congressional Record 84229).</p> <p>Mar. 29, 1977.—Referred to Office of Management and Budget and Department of the Treasury.</p>	
<p>S. 1014 Mar. 17, 1977</p> <p>Mr. Domenici and Messrs. Goldwater, Heinz, Hollings, Javits, McClure, Riegle, Schweiker, Stevens, and Stone</p> <p>To amend the Internal Revenue Code of 1954 to provide a tax credit or deduction to individuals who maintain within their homes a dependent aged 65 or older.</p> <p>(Provides a \$250 tax credit or a \$1,000 tax deduction to individuals who maintain within their homes a dependent aged 65 or older.)</p>	<p>Mar. 17, 1977.—Statement by Senator Domenici introducing this bill (Congressional Record 84230).</p> <p>Apr. 6, 1977.—Referred to Office of Management and Budget and Department of the Treasury.</p>	

TITLES AND DESCRIPTION

ACTION
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S. 1015★	Mar. 17, 1977	<p>Mar. 17, 1977.—Statement by Senator McIntyre introducing this bill (Congressional Record S4233).</p> <p>Mar. 22, 1977.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>
Mr. McIntyre		<i>(See action on H.R. 9346)</i>
<p>To amend title II of the Social Security Act to increase the amount which individuals may earn without suffering deductions from benefits due to excess earnings.</p>		
<p>(Increases the social security earnings limitation from \$3,000 to \$4,800 and reduces the penalty for earnings above this amount from \$1 out of every \$2 to \$1 out of \$3 from \$4,800 to \$9,600.)</p>		
S. 1029★	Mar. 17, 1977	<p>Mar. 17, 1977.—Statement by Senator Laxalt introducing this bill (Congressional Record S4235).</p> <p>Mar. 22, 1977.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>
Mr. Laxalt		<i>(See action on H.R. 9346)</i>
<p>To amend title II of the Social Security Act to provide for a phasing out of the earnings limitation for workers of 65 years of age and over.</p>		
<p>(Phases out the social security retirement test by reducing the exempt age 1 year at a time from the present age of 72 to 65 in 1984, and abolished thereafter.)</p>		
S. 1048	Mar. 18, 1977	<p>Mar. 18, 1977.—Statement by Senator Chiles introducing this bill (Congressional Record S4373).</p> <p>Mar. 29, 1977.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>
Mr. Chiles and Mr. Stone		
<p>To amend title XVIII of the Social Security Act so as to enable certain aliens to obtain coverage under the supplemental medical insurance program established by pt. B of such title.</p>		
S. 1065★	Mar. 21, 1977	<p>Mar. 21, 1977.—Statement by Senator Griffin introducing this bill (Congressional Record S4446).</p> <p>Apr. 1, 1977.—Referred to Office of Management and Budget and Departments of the Treasury and Labor.</p>
Mr. Griffin and Mr. Garn		<i>(See action on H.R. 1000)</i>
<p>To amend the Federal Unemployment Tax Act to provide that States shall not be required to provide unemployment compensation to employees of educational institutions during established and customary vacation periods and to establish certain minimum requirements for payment of unemployment compensation to substitute teachers.</p>		
<p>(Allows States to deny unemployment compensation to teachers during brief mid-year vacation periods in cases where the teacher was employed by the school system immediately before the start of the vacation and has reasonable assurance of that employment continuing at the conclusion of the vacation; and provides that employment as a substitute teacher would not qualify an individual for unemployment compensation if the individual is not employed as a teacher on at least 45 separate days.)</p>		

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 1071★ Mar. 21, 1977 Mr. Hart</p> <p>To establish a national system of child and maternal health care and a system of protection against catastrophic health care costs. (Provides the following:</p>	Mar. 21, 1977	<p>Mar. 21, 1977.—Statement by Senator Hart introducing this bill (Congressional Record S4480). Mar. 22, 1977.—Referred jointly to Committees on Finance and Human Resources. Mar. 29, 1977.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>
MATERNAL AND CHILD HEALTH PROTECTION PROGRAM		<i>(See action on H.R. 13511)</i>
Coverage		
<p>In the first year of the program, all children from birth to 6 years of age, and all pregnant women will be eligible for comprehensive health care benefits. Each subsequent year, for the next 4 years of the program, eligibility for child health care services will be expanded by adding 2 years to the eligibility level. By the fifth year of the program, all children 14 years of age and under would be eligible for the program.</p>		
Benefits		
<p>Provides for comprehensive health care benefits. Included would be most "preventive" health care as well as a wide range of other services including broken bones, renal dialysis, prenatal and postnatal care for mothers, etc.</p>		
CATASTROPHIC PROTECTION PLAN		
Coverage		
<p>All individuals will be eligible to participate in this program.</p>		
Benefits		
<p>An individual is responsible for those medical expenses amounting to 15 percent of his total taxable income. Any amounts in excess of that amount may either be claimed as a credit against personal incomes taxes or be refunded to the individual as a cash rebate.)</p>		
S. 1080	Mar. 22, 1977	<p>Mar. 22, 1977.—Statement by Senator Mathias introducing this bill (Congressional Record S4574). April 1, 1977.—Referred to Office of Management and Budget and Department of the Treasury.</p>
Mr. Mathias		
<p>To provide an opportunity by individuals to make financial contributions, in connection with the payment of their Federal income tax for the advancement of the arts and humanities. (Provides for a voluntary checkoff on Federal income tax forms for contributions to the National Endowment for the Arts and the National Endowment for the Humanities.)</p>		

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PASS NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 1006</p> <p>Mr. Williams and Mr. Case</p> <p>To amend section 218 of the Social Security Act to include New Jersey in the list of States which may establish a divided retirement system for purposes of providing social security coverage of State and local employees under Federal-State agreements.</p>	Mar. 23, 1977	<p>Mar. 23, 1977.—Statement by Senator Williams introducing this bill (Congressional Record S4676).</p> <p>Apr. 1, 1977.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p> <p>Aug. 9, 1977.—Favorable report from Department of Health, Education, and Welfare.</p>
<p>S. 1007</p> <p>Mr. Thurmond</p> <p>To amend the Internal Revenue Code of 1954 to exempt from taxation the pay received by certain members of the National Guard or of Reserve components of the Armed Forces to the extent that such pay does not exceed \$1,500 per year.</p>	Mar. 23, 1977	<p>Mar. 23, 1977.—Statement by Senator Thurmond introducing this bill (Congressional Record S4676).</p> <p>Apr. 1, 1977.—Referred to Office of Management and Budget and Department of the Treasury.</p>
<p>S. 1115</p> <p>Mr. Stevens and Messrs. Baker and Thurmond</p> <p>To provide Vietnam-era veterans bonuses through tax credits. (Provides a refundable tax credit of \$500 a year for 1977, 1978, and 1979, to qualified Vietnam veterans.)</p>	Mar. 23, 1977	<p>Mar. 23, 1977.—Statement by Senator Stevens introducing this bill (Congressional Record S4665).</p> <p>Apr. 1, 1977.—Referred to Office of Management and Budget and Department of the Treasury.</p>
<p>S. 1116</p> <p>Mr. McGovern and Messrs. Anderson, DeConcini, and Hathaway</p> <p>To amend title XVIII of the Social Security Act to include, as a home health service, nutritional counseling provided by or under the supervision of a registered dietitian.</p>	Mar. 24, 1977	<p>Mar. 24, 1977.—Statement by Senator McGovern introducing this bill (Congressional Record S4811).</p> <p>Apr. 1, 1977.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
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S. 1118 Mar. 24, 1977 Mar. 24, 1977.—Statement by Senator Cannon introducing this bill (Congressional Record S4815).
Mr. Cannon Apr. 7, 1977.—Referred to Office of Management and Budget and
and Mr. Laxalt Department of the Treasury.

To amend the Internal Revenue Code of 1954 to provide for specific dollar amounts for the reporting of winnings from bingo, keno, and slot machines.

(Revises the reporting requirements on winnings from keno, bingo, and slot machines by requiring reporting of winnings over \$1,500 for bingo, \$2,500 for keno, and \$5,000 for slot machines; and permits the player to deduct losses to the extent such losses can be demonstrated by the players.)

S. 1123★

Mr. Nunn

To amend the Social Security Act to authorize the issuance of regulations for section 459, and for other purposes.

(Amends title IV-D of the Social Security Act by:

- (a) authorizing the issuance of regulations on garnishment for the executive, legislative, and judicial branches and establishing various conditions and procedures to be followed in carrying out the garnishment provision;
- (b) requiring bonding of State and local employees who handle the collection or accounting of child support payments, and to require that individuals responsible for handling the money not be the same individuals who are responsible for the accounting of such money;
- (c) applying a flat 15-percent incentive payment to a political subdivision of a State or another State collecting the child support payments for another unit of government;
- (d) extending the provisions in sec. 1115 of the Social Security Act authorizing research and demonstration projects to include projects related to the child support program with the amount authorized under the section increased from the present \$4 million to \$6 million a year;
- (e) amending the annual reporting requirement now in law to specify the kinds of information to be included by the Secretary of Health, Education, and Welfare in his reports on activities under the child support program;
- (f) including provision (added on the Senate floor to H.R. 14464), which would give the State of Georgia time to resolve a problem regarding the treatment of child support collections for purposes of reimbursement.)

Mar. 24, 1977.—Statement by Senator Nunn introducing this bill (Congressional Record S4822).

Apr. 1, 1977.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.

(See action on H.R. 3477 and H.R. 3387)

TITLE AND DESCRIPTION	Mar. 23, 1977	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
<p>S. 1137</p> <p>Mr. Anderson and Messrs. Durkin, Riegle, and Stone</p> <p>To amend the Internal Revenue Code of 1954 to provide an additional itemized deduction for older individuals who rent their principal residences. (Allows renters age 65 or older to deduct from their Federal income taxes 25 percent of the amount they paid in rent.)</p>	Mar. 23, 1977	<p>Mar. 23, 1977.—Statement by Senator Anderson introducing this bill (Congressional Record S4970). Apr. 6, 1977.—Referred to Office of Management and Budget and Department of the Treasury.</p>
<p>S. 1155</p> <p>Mr. Curtis</p> <p>To amend the Tax Reform Act of 1976 to correct an inadvertent omission. (Provides that the Tax Reform Act of 1976 changes in the computation of the foreign tax credit would not apply to losses incurred before Jan. 1, 1979.)</p>	Mar. 23, 1977	<p>Mar. 23, 1977.—Statement by Senator Curtis introducing this bill (Congressional Record S5033). Apr. 6, 1977.—Referred to Office of Management and Budget and Department of the Treasury.</p>
<p>S. 1158★</p> <p>Mr. Thurmond and Messrs. Eastland, Helms, Helms, Huddleston, and Stevens</p> <p>To amend the Internal Revenue Code of 1954 to permit individuals to amortize certain rehabilitation expenditures for certified historic structures which are not depreciable. (Allows taxpayers an election, in lieu of claiming the depreciation deduction otherwise allowable to amortize over a 60-month period the capital expenditures incurred in certified historic structures.)</p>	Mar. 23, 1977	<p>Mar. 23, 1977.—Statement by Senator Thurmond introducing this bill (Congressional Record S5033). Apr. 6, 1977.—Referred to Office of Management and Budget and Department of the Treasury.</p>
<p>S. 1175★</p> <p>Mr. Chafee</p> <p>To amend title II of the Social Security Act to provide for a phasing out of the earnings limitation. (Phases out the social security retirement test by 1985.)</p>		<p>Apr. 6, 1977.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare. (See action on H.R. 9346)</p>

(See action on H.R. 6716)

(See action on H.R. 9346)

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORDS)
<p>S. 1181</p> <p>Mar. 30, 1977</p> <p>Mr. Hathaway and Mr. McGovern</p> <p>To amend title XVI of the Social Security Act to provide that in the case of an individual residing in the household of a relative, support and maintenance furnished in kind to such individual by such relative shall be excluded from income and shall not cause a reduction in benefits.</p> <p>(Excludes from income for purposes of supplemental security income, support and maintenance furnished in kind to an individual residing in the home of a relative.)</p>	<p>Mar. 30, 1977.—Statement by Senator Hathaway introducing this bill (Congressional Record S6181).</p> <p>Apr. 6, 1977.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>
<p>S. 1182</p> <p>Mar. 30, 1977</p> <p>Mr. Hathaway</p> <p>To amend title XVI of the Social Security Act with respect to disabled individuals who are medically determined to be alcoholics or drug addicts.</p> <p>(Deletes from supplemental security income program provision requiring an alcoholic or drug addict to be in active treatment; and deletes the requirement that a representative payee be designated to receive SSI payments for an alcoholic or drug addict regardless of whether such individual has been determined to be financially responsible or not.)</p>	<p>Mar. 30, 1977.—Statement by Senator Hathaway introducing this bill (Congressional Record S6181).</p> <p>Apr. 6, 1977.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>
<p>S. 1194</p> <p>Mar. 31, 1977</p> <p>Mr. Church and Messrs. Abourezk, Brooke, Burdick, Clark, Eagleton, Eastland, Hatfield, Huddleston, Humphrey, Inouye, Jackson, Kennedy, Leahy, Magnuson, Metcalf, Pell, Randolph, Stafford, Stevenson, Stone, and Williams</p> <p>To amend titles II, VII, XI, XVI, XVIII, and XIX of the Social Security Act to provide for the improved administration of the old-age, survivors, and disability insurance program, the supplemental security income program, and the medicare program by a newly established independent Social Security Administration, to separate social security trust fund items from the general Federal budget, to prohibit the mailing of certain notices with social security and supplemental security income benefit checks, and for other purposes.</p>	<p>Mar. 31, 1977.—Statement by Senator Church introducing this bill (Congressional Record S5276).</p> <p>Apr. 7, 1977.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>
<p>S. 1197★</p> <p>Mar. 31, 1977</p> <p>Mr. Dole</p> <p>To amend title XVIII of the Social Security Act to provide coverage for services which may be performed by a dentist on the same basis as presently allowed for physicians under the medicare program, and to authorize payment under such program for all in-patient hospital services furnished in connection with dental procedures requiring hospitalization.</p>	<p>Mar. 31, 1977.—Statement by Senator Dole introducing this bill (Congressional Record S5281).</p> <p>Apr. 7, 1977.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p> <p>(See action on H.R. 13097)</p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 1227★</p> <p>Mr. McClellan and Messrs. Allen, Bumpers, Muskie, and Sparkman</p> <p>To amend the Internal Revenue Code of 1954 to exempt certain corporations from the provisions requiring the accrual method of accounting for corporations engaged in farming.</p>	Apr. 5, 1977	<p>Apr. 5, 1977.—Statement by Senator McClellan introducing this bill (Congressional Record 85546).</p> <p>Apr. 22, 1977.—Referred to Office of Management and Budget and Departments of the Treasury and Agriculture.</p> <p>June 22, 1977.—Adverse report from the Department of Agriculture.</p> <p>(See action on H.R. 13511)</p>
<p>S. 1229</p> <p>Mr. Nelson and Mr. Hathaway</p> <p>To amend the Internal Revenue code of 1954. (Authorizes the National Institute for Occupational Safety and Health to obtain from the Internal Revenue Service addresses, based on the last date of filing income tax forms, of persons previously employed in occupations exposing them to known or suspected carcinogens.)</p>	Apr. 5, 1977	<p>Apr. 5, 1977.—Statement by Senator Nelson introducing this bill (Congressional Record 85547).</p> <p>Apr. 22, 1977.—Referred to Office of Management and Budget and Department of the Treasury.</p>
<p>S. 1236</p> <p>Mr. Kennedy Messrs. Clark, Leahy, and Thurmond</p> <p>To amend the Internal Revenue Code of 1954 to disallow the tax deduction for first-class air travel in excess of the coach class fare for such travel and for other purposes. (Disallows the tax deduction for first class air travel in excess of the coach fare for such travel and prohibits the use of appropriated funds for first class air travel by Members of Congress and Federal officers and employees.)</p>	Apr. 5, 1977	<p>Apr. 5, 1977.—Statement by Senator Kennedy introducing this bill (Congressional Record 85562).</p> <p>May 4, 1977.—Referred to Office of Management and Budget and Departments of the Treasury and Transportation.</p>
<p>S. 1239★</p> <p>Mr. Riegle</p> <p>To amend the Tariff Schedules of the United States to increase from \$100 to \$250 the value of articles which may be imported duty-free by or for the account of any person arriving in the United States who is a returning resident of the United States.</p>	Apr. 5, 1977	<p>Apr. 22, 1977.—Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, Departments of the Treasury, State, and Commerce.</p> <p>(See action on H.R. 8149)</p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 1243★ Apr. 6, 1977 Mr. Church and Messrs. Biden, Burdick, Domenici, Durkin, Ford, Haskell, Hathaway, Hollings, Javits, Metzenbaum, Percy, Randolph, and Williams</p>	Apr. 6, 1977	<p>Apr. 6, 1977.—Statement by Senator Church introducing this bill (Congressional Record S5631). Apr. 22, 1977.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>
<i>(See action on H.R. 3346)</i>		
<p>To amend title II of the Social Security Act to revise the provi- sions relating to automatic cost-of-living increases in benefits, and for other purposes. (Provides two cost-of-living adjustments, provided the consumer price index increased by at least 3 percent semiannually from one benefit period to another; and directs the Secretary of Labor, in consultation with the Secretary of Health, Education, and Welfare, to develop a special Consumer Price Index for the elderly.)</p>		
<p>S. 1260 Apr. 6, 1977 Mr. Hart and Messrs. Bayh, Brooke, Garn, Hatfield, and Kennedy</p>	Apr. 6, 1977	<p>Apr. 6, 1977.—Statement by Senator Hart introducing this bill (Congressional Record S5657). Apr. 22, 1977.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>
<p>To amend sec. 5701 of the Internal Revenue Code of 1954 to estab- lish a health protection tax. (Repeals the present Federal excise tax on cigarettes and replaces it with a graduated tax based on tar and nicotine content.)</p>		
<p>S. 1261 Apr. 6, 1977 Mr. DeConcini</p>	Apr. 6, 1977	<p>Apr. 6, 1977.—Statement by Senator DeConcini introducing this bill (Congressional Record S5659). Apr. 22, 1977.—Referred to Office of Management and Budget and Department of the Treasury.</p>
<p>To provide for the current capital treatment of certain estimated losses experienced in connection with the loss of savings through fraud and mismanagement of an uninsured thrift institution. (Permits depositors of Lincoln Thrift Association and U.S. Thrift Association to deduct as a capital loss certain estimated losses of up to \$2,000 (\$4,000 for taxpayers age 65 or over) at the election of the taxpayer. Should the amount of the loss claimed as finally determined be less than that deducted by the tax- payer, such excess would be treated as ordinary income on the date of the final determination.)</p>		
<p>S. 1270★ Apr. 7, 1977 Mr. Long</p>	Apr. 7, 1977	<p>Apr. 7, 1977.—Statement by Senator Long introducing this bill (Congressional Record S5770). Apr. 22, 1977.—Referred to Office of Management and Budget and Department of the Treasury.</p>
<p>To amend the Internal Revenue Code of 1954 to provide for the refunding of so much of a taxpayer's investment credit as exceeds his liability for income tax. (Makes the investment tax credit refundable.)</p>		<i>(See action on H.R. 13517)</i>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 1276 Apr. 7, 1977</p> <p>Mr. Heins</p> <p>To amend the Internal Revenue Code of 1954 to permit the current expensing of amounts expended in connection with the construction or erection of pollution control facilities. (Provides for the amortization over 5 years of qualified noise pollution control facilities.)</p>	<p>Apr. 7, 1977.—Statement by Senator Heins introducing this bill (Congressional Record S5774).</p> <p>Apr. 22, 1977.—Referred to Office of Management and Budget and Department of the Treasury.</p>	
<p>S. 1277 Apr. 7, 1977</p> <p>Mr. Heins</p> <p>To amend the Internal Revenue Code of 1954 to provide for the rapid amortization of noise pollution control facilities. (Provides for the amortization over 1 year of qualified pollution control facilities.)</p>	<p>Apr. 7, 1977.—Statement by Senator Heins introducing this bill (Congressional Record S5774).</p> <p>May 4, 1977.—Referred to Office of Management and Budget, Federal Energy Administration, and Department of the Treasury.</p>	
<p>S. 1284★ Apr. 18, 1977</p> <p>Mr. Humphrey and Messrs. Anderson, Case, Melcher, and Thurmond</p> <p>To amend the Internal Revenue Code of 1954 to provide a tax credit for the purchase and installation of certain energy conservation devices in a taxpayer's principal residence and in other buildings.</p>	<p>Apr. 18, 1977.—Statement by Senator Humphrey introducing this bill (Congressional Record S5850).</p> <p>Apr. 22, 1977.—Referred to Office of Management and Budget, Federal Energy Administration, and Department of the Treasury.</p> <p style="text-align: center;"><i>(See action on H.R. 5263)</i></p>	
<p>S. 1302 Apr. 19, 1977</p> <p>Mr. Huddleston</p> <p>To amend the Tariff Schedules of the United States to provide a temporary suspension of the duty on chlorendic acid. (Provides until Jan. 1, 1979, a suspension of the duty on chlorendic acid.)</p>	<p>Apr. 22, 1977.—Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, Departments of the Treasury, State, and Commerce.</p> <p>May 20, 1977.—Report from International Trade Commission (analysis).</p> <p>July 14, 1977.—Public hearings.</p> <p>Aug. 4, 1977.—Adverse report from Department of State.</p> <p>Sept. 20, 1977.—Adverse report from Office of Management and Budget.</p>	

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
<p>S. 1333 Apr. 21, 1977</p> <p>Mr. Huddleston and Messrs. Allen, Ford, and Sparkman</p> <p>To authorize payments to States as reimbursement for payments which were based upon erroneous information supplied by the Department of Health, Education, and Welfare.</p> <p>(Provides authority to reimburse States for overpayments made to supplemental security income recipients due to errors in information provided by the Social Security Administration.)</p>	<p>Apr. 21, 1977.—Statement by Senator Huddleston introducing this bill (Congressional Record S6111).</p> <p>May 2, 1977.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>
<p>S. 1379 Apr. 25, 1977</p> <p>Mr. Sasser and Messrs. Anderson, Durkin, Hatfield, Hollings, Humphrey, Leahy, Riegle, and Thurmond</p> <p>To amend the Internal Revenue Code of 1954 to suspend the imposition of interest on a deficiency of income taxes which results from an error of an employee of the Internal Revenue Service, and for other purposes.</p>	<p>Apr. 25, 1977.—Statement by Senator Sasser introducing this bill (Congressional Record S6329).</p> <p>May 2, 1977.—Referred to Office of Management and Budget and Department of the Treasury.</p>
<p>S. 1384 Apr. 26, 1977</p> <p>Mr. Javits and Mr. Goldwater</p> <p>To amend the Internal Revenue Code of 1954 to allow a tax credit for certain contributions of literary, musical, or artistic compositions.</p> <p>(Provides a tax credit of 30 percent of the fair market value of a literary, musical, or artistic composition created by the personal efforts of that individual and contributed by that individual to a tax exempt organization.)</p>	<p>Apr. 26, 1977.—Statement by Senator Javits introducing this bill (Congressional Record S6394).</p> <p>May 2, 1977.—Referred to Office of Management and Budget and Department of the Treasury.</p>
<p>S. 1385 Apr. 26, 1977</p> <p>Mr. Helms and Messrs. Bartlett, Lugar, McClure, Schmitt, Thurmond, and Young</p> <p>To amend title XVIII of the Social Security Act to authorize payment under the supplementary medical insurance program for services furnished by physician extenders.</p>	<p>Apr. 26, 1977.—Statement by Senator Helms introducing this bill (Congressional Record S6397).</p> <p>May 2, 1977.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p> <p>May 23, 1977.—Adverse report from Department of Health, Education, and Welfare.</p>

ACTION

(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

TITLE AND DESCRIPTION

TITLE AND DESCRIPTION	ACTION
<p>S. 1391 Apr. 26, 1977</p> <p>Mr. Kennedy and Messrs. Anderson and Hathaway</p> <p>To establish a transitional system of hospital cost containment by providing for incentives and restraints to contain the rate of increase in hospital revenues, to establish a system of capital allocation designed to encourage communities to avoid the creation of unneeded and duplicative hospital facilities and services, to provide for the publication and disclosure of information useful to the public in making decisions about health care, to provide for the development of permanent reforms in hospital reimbursement designed to provide incentives for the efficient and effective use of hospital resources, and for other purposes.</p>	<p>Apr. 26, 1977.—Jointly referred to Committees on Finance and Human Resources.</p> <p>Apr. 26, 1977.—Statement by Senator Kennedy introducing this bill (Congressional Record S6400).</p> <p>May 2, 1977.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>
<p>S. 1392 Apr. 26, 1977</p> <p>Mr. Ribicoff and Messrs. Cranston, Hathaway, Humphrey, Kennedy, Leahy, Magnuson, Pell, Randolph, and Stafford</p> <p>To strengthen and improve the early and periodic screening, diagnosis, and treatment program and for other purposes.</p> <p>(Bill:</p> <ul style="list-style-type: none"> (a) requires that all children under the age of 6 who are members of families who meet the income and resources eligibility requirements in each State for aid to families with dependent children be eligible under the State plan for the program currently referred to as early and periodic screening, diagnosis, and treatment; (b) requires each State to make available to any assessed child all medical care and services for which Federal financial participation under medicaid is available, other than those for the treatment of mental illness, mental retardation, developmental disabilities and dental problems not discovered during an assessment; (c) requires that States make eligible for medicaid all children under the age of 6 who are members of families who meet the income and resources eligibility requirements for AFDC in each State; (d) makes conforming changes in title XIX of the Social Security Act to make clear that child health assessments and follow-up services provided as a result of amendments in the bill are not thereby to be required to be provided to individuals not meeting the appropriate age requirements; (e) makes the program available to AFDC recipients under 21, certain income eligible children under 21; 	<p>Apr. 26, 1977.—Statement by Senator Ribicoff introducing this bill (Congressional Record S6406).</p> <p>May 2, 1977.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p> <p>June 10, 1977.—Favorable report from Office of Management and Budget.</p> <p>July 5, 1977.—Favorable report from Department of Health, Education, and Welfare.</p> <p>Aug. 14, 1978.—Public hearing.</p>

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORDS PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

S. 1392—Continued

- (f) requires each health care provider in the program to enter into an agreement with the State medicaid agency to (i) perform periodic health assessments as required by regulations of the Secretary; (ii) assume over the next three years gradually increasing responsibility for the provision of a minimal range of diagnostic and treatment services as required by regulations of the Secretary so that diagnostic and treatment services will be provided directly at the end of the three year period; (iii) refer children for other appropriate services; (iv) take responsibility for case management; (v) be available to meet the continuing health needs of assessed children; and (vi) make reports required by the State or Secretary;
- (g) makes eligible for continued medicaid services for a period of 6 months any child who has been assessed but whose family income has increased, or who has become ineligible for AFDC and would thereby otherwise become ineligible for medicaid;
- (h) requires States to encourage participation by physicians and health care centers in the child health assessment program;
- (i) provides for increased Federal financial participation in the cost of health assessments and all related or follow-up care and services provided to assessed children;
- (j) provides a fiscal sanction for any State which fails to meet certain program standards specified in the bill; and
- (k) provides a financial bonus to any State meeting the standards of good performance which the Secretary would specify in regulations.)

AMENDMENTS

Sept. 24, 1977
No. 1
(1829)

(Chiles) Requires State to designate for each county of the State a lead agency which may be a city or county health department, a community health center, certain health care providers, a consortium of health service providers, or any other appropriate agency as determined under regulations of the Secretary, to:

- (i) develop a comprehensive maternal and child health treatment system to be composed of maternal and child health centers, migrant health programs, National Health Service Corps providers, school health agencies, clinics, hospitals, and other service providers in the area with respect to which the lead agency is designated;
- (ii) assure that written agreements among providers of screening, diagnostic, treatment, and preventive services include adequate provisions for referral, follow-up and case-management; and
- (iii) develop and implement a program for immunization against childhood diseases, which program shall draw upon all service providers referred to in the preceding provisions of this paragraph, and shall draw upon volunteer services and communications media to stimulate public participation in the program.

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

TITLE AND DESCRIPTION

S. 1392—Continued

- Sept. 24, 1977**
No. 2
(1630) (Chiles) Requires the Secretary of Health, Education, and Welfare to report to Congress on the costs and benefits of instituting a schedule of minimum fees for a defined set of basic medical services for children which all States would have to provide.
- Sept. 24, 1977**
No. 3
(1631) (Chiles) Requires States to provide medicaid coverage for routine dental care for eligible children through age 17.
- Aug. 10, 1978**
No. 4
(3440) (Cranston) Extends medicaid eligibility to low-income pregnant women.
- Aug. 10, 1978**
No. 5
(3450) (Cranston) Extends the program to all low-income pregnant women.
- Aug. 10, 1978**
No. 6
(3451) (Cranston) Provides that services now required to be provided to children with mental or developmental disabilities would continue to be required.
- Aug. 10, 1978**
No. 7
(3452) (Cranston) Provides dental services be provided to treat conditions discovered by a dentist who makes the dental part of a health assessment.
- Aug. 10, 1978**
No. 8
(3453) (Cranston) Provides that a child who has been assessed the care and services for which Federal reimbursement is available under medicaid, the State must refer the child for appropriate care and services not covered by the Federal medicaid program.
- Aug. 10, 1978**
No. 9
(3454) (Cranston) Clarifies that the health assessments required by the legislation would be for both physical and mental conditions.
- Aug. 10, 1978**
No. 10
(3455) (Cranston) Repeals, retroactively, through fiscal year 1975 the provision of current law which requires a reduction in a State's welfare payment under title IV of the Social Security Act when the State does not have an adequate early and periodic screening, diagnosis and treatment program.
- Aug. 10, 1978**
No. 11
(3456) (Cranston) Extends coverage under the child health assurance program.
- Aug. 10, 1978**
No. 12
(3457) (Cranston) Extends medicaid eligibility to low-income pregnant women.

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

TITLE AND DESCRIPTION	DATE	ACTION
<p>S. 1405★</p> <p>Mr. McIntyre and Messrs. Hatfield, Lugar, Nelson, Riegle, and Williams</p> <p>To amend the Tariff Act of 1930 and the Tariff Schedules of the United States to reduce the burden of paperwork involved in the customs entry process for travelers and goods entering the United States.</p> <p>(Bill:</p> <ul style="list-style-type: none"> (a) applies a flat 10 percent rate of duty for all personal goods valued under \$500 brought into the country; and (b) raises the limit of informal entry of commercial shipments into the United States from \$250 to \$500.) 	<p>Apr. 27, 1977</p>	<p>Apr. 27, 1977.—Statement by Senator McIntyre introducing this bill (Congressional Record S6487).</p> <p>May 2, 1977.—Referred to Office of Management and Budget, Special Representative for Trade Negotiations, International Trade Commission, Departments of the Treasury, State, and Commerce.</p> <p style="text-align: center;">(See action on H.R. 3149)</p>
<p>S. 1406</p> <p>Mr. DeConcini</p> <p>To amend the Internal Revenue Code of 1954 to limit the foreign tax credit to amounts paid to national governments, permitting a deduction for foreign taxes paid to subordinate levels of government.</p>	<p>Apr. 27, 1977</p>	<p>Apr. 27, 1977.—Statement by Senator DeConcini introducing this bill (Congressional Record S6487).</p> <p>May 11, 1977.—Referred to Office of Management and Budget and Department of the Treasury.</p>
<p>S. 1411</p> <p>Mr. Cannon and Mr. Laxalt</p> <p>To repeal certain Federal taxes on wagering. (Repeals chapter 35 of the Internal Revenue Code, "Taxes on Wagering.")</p>	<p>Apr. 28, 1977</p>	<p>Apr. 28, 1977.—Statement by Senator Cannon introducing this bill (Congressional Record S6602).</p> <p>May 11, 1977.—Referred to Office of Management and Budget and Department of the Treasury.</p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
S. 1415	Apr. 23, 1977	<p>Apr. 23, 1977.—Statement by Senator Dole introducing this bill (Congressional Record S6604).</p> <p>May 11, 1977.—Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, Departments of the Treasury, State, and Commerce.</p> <p>July 12, 1977.—Report from Department of State (no objection).</p> <p>July 19, 1977.—Report from Department of Agriculture (no objection).</p>
Mr. Dole and Mr. Curtis		
<p>To amend the Trade Act of 1974 to authorize certain credits or credit guarantees for the sale of agricultural products to non-market economy countries.</p> <p>(Authorizes Commodity Credit Corporation credit for purchases of agricultural commodities on a nondiscriminatory basis.)</p>		
S. 1424★	Apr. 29, 1977	<p>May 11, 1977.—Referred to Office of Management and Budget and Department of the Treasury.</p> <p>(See action on H.R. 7581)</p>
Mr. Burdick and Mr. Abouresk		
<p>To amend the Internal Revenue Code of 1954 to provide that certain income from a nonmember telephone company is not taken into account in determining whether any mutual or cooperative telephone company is exempt from income tax.</p>		
S. 1437	Apr. 29, 1977	<p>Apr. 29, 1977.—Statement by Senator Bayh introducing this bill (Congressional Record S6786).</p> <p>May 11, 1977.—Referred to Office of Management and Budget and Department of the Treasury.</p>
Mr. Bayh		
<p>To provide for a partially refundable incremental investment tax credit.</p> <p>(Provides an additional 5-percent investment tax credit, over and above the basic 10-percent investment tax credit for investments which represent an aggregate increase in investments over the average for the preceding 3 years. The 5-percent incremental investment tax credit would also be refundable.)</p>		

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 1431★ Mr. Griffin</p> <p>Apr. 29, 1977</p> <p>To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in rates of tax, zero bracket amounts, and personal exemptions. (Indexes tax rates, personal exemptions, and standard deduction (zero bracket amount) in accordance with increases in the Consumer Price Index.)</p>	Apr. 29, 1977	<p>Apr. 29, 1977.—Statement by Senator Griffin introducing this bill (Congressional Record S6787). May 11, 1977.—Referred to Office of Management and Budget and Department of the Treasury. <i>(See action on H.R. 13511)</i></p>
<p>S. 1455★ Mr. Bayh and Mr. Byrd of West Virginia</p> <p>May 4, 1977</p> <p>To amend title II of the Social Security Act to increase to \$5,100 the annual amount which individuals may earn without suffering deductions from benefits and to provide for an eventual phasing out of such limitation for workers 65 years of age and over.</p>	May 4, 1977	<p>May 4, 1977.—Statement by Senator Bayh introducing this bill (Congressional Record S6976). May 11, 1977.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare. <i>(See action on H.R. 9346)</i></p>
<p>S. 1466★ Mr. Biden</p> <p>May 5, 1977</p> <p>To amend title II of the Social Security Act to increase to \$6,000 the annual amount which individuals may earn without suffering deductions from their social security benefits on account of excess earnings.</p>	May 5, 1977	<p>May 5, 1977.—Statement by Senator Biden introducing this bill (Congressional Record S7105). May 11, 1977.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare. <i>(See action on H.R. 9346)</i></p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
S. 1470	May 5, 1977
<p>Mr. Talmadge and Messrs. Brooke, Burdick, Dole, Eastland, Ford, Gravel, Hathaway, Hollings, Inouye, Javita, Long, Matannaga, Metzen- baum, Nunn, Pell, Percy, Randolph, Ribicoff, and Stone</p>	<p>May 5, 1977.—Statement by Senator Talmadge introducing this bill (Congressional Record S7201). May 12, 1977.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Wel- fare. June 7, 8, 9, and 10, 1977.—Public hearings. June 13, 1977.—Report from the Office of Management and Budget (recommends administration proposal).</p>
<p>To provide for the reform of the administrative and reimbursement procedures currently employed under the medicare and medic- aid programs, and for other purposes.</p>	
(Bill provides:	
HOSPITAL REIMBURSEMENT REFORM	
CRITERIA FOR DETERMINING COST OF HOSPITAL SERVICE	
<p>Establishes a new method of reimbursement for routine operating costs for hospitals under the medicare and medicaid programs. The new mechanism, to be phased in by fiscal year 1981, would pro- vide for incentive reimbursement—rewarding hospitals whose rou- tine operating costs are below average, and penalizing hospitals whose routine operating costs are substantially above average. The Secretary of Health, Education, and Welfare would be directed to develop comparable approaches to paying for the costs of other hospital departments.</p>	
<p><i>Operation of Reimbursement Mechanism.</i>—Facilitates compari- sons among institutions by:</p>	
<p>Classifying hospitals in groups, by bed size and type of hospital, or other categories found to be appropriate;</p>	
<p>Establishing an accounting and uniform cost reporting system;</p>	
<p>Limiting the incentive reimbursement system to routine operat- ing costs (for example, routine nursing, administrative, mainte- nance, supply, and food costs), and excluding cost elements such as costs of capital, costs of education and training programs, mal- practice insurance, etc. Such costs would continue to be reimbursed under current law; and</p>	
<p>Adjusting routine operating costs to take into account the effect of area wage differences.</p>	
<p><i>Exceptions Procedures.</i>—Makes provision for a hospital to dem- onstrate that its unusually high routine costs are caused by (1) underutilization of beds or facilities, but only where such beds or facilities are necessary to meet the needs of an underserved area, or (2) an unusual patient mix which results in a greater intensity of routine care.</p>	
<p><i>Phasing in of Reimbursement System.</i>—Provides for a phasing- in to permit orderly implementation and to allow ample oppor- tunity for hospitals to make appropriate professional and adminis- trative decisions.</p>	
<p><i>Report and Further Development by the Secretary.</i>—Provides that subsequently, the Secretary could develop and submit to the Congress comparable approaches to paying for the costs of other hospital departments such as radiology, laboratory, etc. and for payment to skilled nursing facilities.</p>	
PAYMENTS TO PROMOTE CLOSING AND CONVERSION OF UNDERUTILIZED FACILITIES	
<p>Provides for including in hospital reasonable cost payment, re- imbursement for capital and increased operating costs associated with the closing down or conversion to approved use of underutil- ized bed capacity or services in nonprofit short-term hospitals.</p>	
FEDERAL PARTICIPATION IN HOSPITAL CAPITAL EXPENDITURES	
<p>Changes the current law limitations on medicare and medicaid payments related to certain hospital capital expenditures.</p>	

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

S. 1470—Continued

PRACTITIONER REIMBURSEMENT REFORMS

AGREEMENTS OF PHYSICIANS TO ACCEPT ASSIGNMENT OF CLAIMS

Provides for "participating" physicians, a concept employed by many Blue Shield plans.

CRITERIA FOR DETERMINING REASONABLE CHARGE FOR PHYSICIANS' SERVICES

Permits new physicians in localities with low fee levels to go in at the 75th percentile (rather than the 50th) as a means of encouraging doctors to move into low-fee, physician shortage areas. It would also permit doctors presently practicing in shortage areas to move up to the 75th percentile.

Requires calculation of statewide prevailing charges (in any State with more than one locality) in addition to the locality prevailing charges. To the extent that any prevailing charge in a locality was more than one-third higher than the statewide average charge for a given service, it would not be automatically increased each year.

HOSPITAL ASSOCIATED PHYSICIANS

Preserves the eligibility of radiologists, pathologists and anesthesiologists to be paid by medicare and medicaid on a fee-for-service basis for patient care services which they personally perform or personally direct.

PAYMENT FOR CERTAIN ANTIGENS UNDER PART B OF MEDICARE

Provides that allergists might be paid directly for preparation of a reasonable supply of antigens which would be dispensed or administered by another physician.

PAYMENTS ON BEHALF OF DECEASED INDIVIDUALS

Permits payment by medicare on the basis of a non-receipted bill for care directly to the spouse or other legal representative of a deceased medicare beneficiary.

USE OF APPROVED RELATIVE VALUE SCHEDULES

Authorizes the Secretary to approve the use of terminology systems and relative value schedules by physicians in billing medicare, medicaid, and for other purposes.

LONG-TERM CARE REFORMS

HOSPITAL PROVIDERS OF LONG-TERM CARE SERVICES

Includes a provision to make better and more flexible use of underutilized hospital beds in rural areas by providing for a simplified cost reimbursement formula which avoids the current requirement for separate patient placement within the facility and separate cost finding.

REIMBURSEMENT RATES UNDER MEDICAID FOR SKILLED NURSING FACILITIES AND INTERMEDIATE CARE FACILITIES

Allows States to include a reasonable profit in determining reimbursement on a cost-related basis.

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

S. 1470—Continued

**MEDICAID CERTIFICATION AND APPROVAL OF SKILLED NURSING
FACILITIES**

Includes a section which would make the Secretary of HEW the final certifying officer for skilled nursing and intermediate care facilities.

**VISITS AWAY FROM INSTITUTION BY PATIENTS OF SKILLED NURSING OR
INTERMEDIATE CARE FACILITIES**

Prohibits the Secretary from imposing numerical limits on the number of home visits which might be made by skilled nursing home or intermediate care patients.

ADMINISTRATIVE REFORMS

ESTABLISHMENT OF HEALTH CARE FINANCING ADMINISTRATION

Combines the medicare, medicaid, Office of Long-Term Care, and Bureau of Quality Assurance agencies into a single administration for health care financing headed by an assistant secretary. Medicare would continue to use the social security computer and district office systems.

STATE MEDICAID ADMINISTRATION

Establishes specific performance criteria with respect to State administration of medicaid.

REGULATIONS OF THE SECRETARY

Requires a minimum period of 60 days for comment on proposed HEW regulations with respect to the Social Security Act, except those of an urgent nature.

Except where specifically provided otherwise, final regulations would be required to be issued within one year of enactment of this bill.

REPEAL OF SECTION 1867

The Health Insurance Benefits Advisory Council (HIBAC) would be terminated.

MISCELLANEOUS REFORMS

**PROCEDURE FOR DETERMINING REASONABLE COST AND REASONABLE
CHARGE**

Provides that reimbursement to contractors, employees or related organizations, consultants, or subcontractors at any tier would not be recognized where compensation or payments (in whole or part, in cash or kind) were based upon percentage arrangements.

AMBULANCE SERVICE

Covers ambulance service to more distant hospitals where the nearer hospitals do not have staff qualified to undertake the care required.

GRANTS TO REGIONAL PEDIATRIC PULMONARY CENTERS

Incorporates an authorization of up to \$5 million annually for the support of pediatric pulmonary centers.

**WAIVES THE HUMAN EXPERIMENTATION PROVISION FOR PURPOSES OF
COST SHARING**

Under current law, State medicaid programs may impose nominal cost-sharing requirements on medicaid eligibles. Recently, some

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)**S. 1470—Continued****WAIVES THE HUMAN EXPERIMENTATION PROVISION FOR PURPOSES OF
COST SHARING—Continued**

cost sharing provisions have been challenged as violations of the human experimentation statute. These challenges would have the effect of nullifying the intent of cost-sharing provisions from the human experimentation statute.

DISCLOSURE OF AGGREGATE PAYMENTS TO PHYSICIANS

Prohibits the release of the names of physicians who have been paid large amounts for treating medicare patients. Similar information on medicaid payments could be released by a State if it chooses to do so.

**DENIAL OF MEDICAID ELIGIBILITY FOR INTENTIONALLY DISPOSING OF
ASSETS**

Allows States to deny medicaid benefits for up to a year in the case of persons who give away their property to relatives in order to reduce their resources to the eligibility level.

RATE OF RETURN ON NET EQUITY FOR FOR-PROFIT HOSPITALS

Allows a rate-of-return on net equity invested equal to two times the social security investment rate until fiscal year 1981 when incentive payments, based upon performance, may be earned by hospitals.)

AMENDMENTS

(Senator Hatch introduced amendments 3629-3632 on Sept. 23, 1978 with the request that they be applicable to S. 1470 or H.R. 5285. See p. 328 of this calendar.)

S. 1471★

May 5, 1977

Mr. Packwood
and Messrs. Baker, Moynihan, Nunn, and Talmadge

To amend the Internal Revenue Code of 1954 with respect to contributions to candidates for public office.

(Increases the 50-percent credit for political contributions to 75 percent in the case of political contributions to candidates for nomination or election to the U.S. Senate. Also, the maximum credit for all political contributions would be increased to \$100 (\$200 on joint returns), of which not more than \$25 (\$50 on joint returns) would be allowable for contributions other than political contributions to Senate candidates. In addition, the bill would deny the alternative deduction for political contributions to candidates for nomination or election to the U.S. Senate.)

May 5, 1977.—Statement by Senator Packwood introducing this bill (Congressional Record S7106).

May 12, 1977.—Referred to Office of Management and Budget and Department of the Treasury.

May 19, 1977.—Public hearing.

June 29, 1977.—Adverse report from Office of Management and Budget.

(See action on H.R. 3340)

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 1472★</p> <p>Mr. Byrd of West Virginia (by request)</p> <p>To implement the tax aspects of the Comprehensive National Energy Policy.</p>	May 5, 1977	<p>May 25, 1977.—Referred to Office of Management and Budget, Federal Energy Administration, and Departments of the Treasury and Transportation.</p> <p>(See action on H.R. 5363, P.L. 95-618)</p>
<p>S. 1475</p> <p>Mr. Anderson</p> <p>To amend the Internal Revenue Code of 1954 to provide that individuals who marry each other during the taxable year may elect to file income tax returns for that taxable year based on their married status at the beginning of such year.</p>	May 10, 1977	<p>May 10, 1977.—Statement by Senator Anderson introducing this bill (Congressional Record S7307).</p> <p>May 25, 1977.—Referred to Office of Management and Budget and Department of the Treasury.</p>
<p>S. 1479</p> <p>Mr. Church and Messrs. McIntyre and Williams</p> <p>To amend the Social Security Act to provide for the coverage of certain drugs under pt. A of the health insurance program established by title XVIII of such act. (Provides for the inclusion of out-of-hospital prescription drugs under medicare.)</p>	May 10, 1977	<p>May 10, 1977.—Statement by Senator Church introducing this bill (Congressional Record S7311).</p> <p>May 17, 1977.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>
<p>S. 1480</p> <p>Mr. Magnuson</p> <p>For the relief of Iris Gozart. (Allows Iris Gozart to receive social security benefits without meeting the insured status requirement.)</p>	May 10, 1977	<p>May 10, 1977.—Statement by Senator Magnuson introducing this bill (Congressional Record S7314).</p> <p>May 25, 1977.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p> <p>Jan. 27, 1978.—Adverse report from Department of Health, Education, and Welfare.</p> <p>Mar. 8, 1978.—Adverse report from Office of Management and Budget.</p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 1485</p> <p>Mr. Bartlett and Mr. Bellmon</p> <p>To amend the Internal Revenue Code of 1954 to exempt certain organizations from private foundation status.</p>	<p>May 11, 1977</p>	<p>May 11, 1977.—Statement by Senator Bartlett introducing this bill (Congressional Record S7385).</p> <p>May 25, 1977.—Referred to Office of Management and Budget and Department of the Treasury.</p>
<p>S. 1486</p> <p>Mr. Bellmon and Mr. Bartlett</p> <p>To amend title XVIII of the Social Security Act to authorize payment under the supplementary medical insurance program for services furnished by physician extenders, nurse practitioners, and clinical staff of community health centers.</p>	<p>May 11, 1977</p>	<p>May 11, 1977.—Statement by Senator Bellmon introducing this bill (Congressional Record S7386).</p> <p>May 25, 1977.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>
<p>S. 1504</p> <p>Mr. Curtis</p> <p>To permit certain farmowners or lessees to elect not to have made applicable to them certain recently enacted amendments changing the treatment, for social security purposes, of certain farm income.</p> <p>(Permits an individual who had made self-employment tax payments prior to the effective date of P.L. 95-368 to elect to continue to treat farm rental income of this type as net earnings from self-employment and subject to self-employment income.)</p>	<p>May 13, 1977</p>	<p>May 13, 1977.—Statement by Senator Curtis introducing this bill (Congressional Record S7565).</p> <p>May 25, 1977.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>
<p>S. 1508</p> <p>Mr. Stennis</p> <p>To amend the Internal Revenue Code of 1954 to provide an exclusion from gross income of amounts received for the production from certain oil and gas wells.</p> <p>(Provides that, with respect to any exploratory oil or gas well drilled within 5 years from the effective date of the act, the taxpayer, for any taxable year in which production from such well exists, will be entitled to exclude from his gross income amounts attributable to production from such well.)</p>	<p>May 13, 1977</p>	<p>May 13, 1977.—Statement by Senator Stennis introducing this bill (Congressional Record S7567).</p> <p>May 26, 1977.—Referred to Office of Management and Budget, Federal Energy Administration, and Department of the Treasury.</p>

TITLE AND DESCRIPTION	DATE	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
<p>S. 1510</p> <p>Mr. Domenici</p> <p>To amend title XIX of the Social Security Act to assure coverage, under State medicaid programs, of chemotherapy furnished by hospitals to patients on either an inpatient or outpatient basis, and to make clear that physicians services provided under such programs include transplants of organs and tissues, implants of materials and devices, and plastic surgery (and related services) when performed on account of disease, injury, or other surgery which is or was medically necessary.</p>	May 13, 1977	<p>May 13, 1977.—Statement by Senator Domenici introducing this bill (Congressional Record S7568).</p> <p>May 23, 1977.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>
<p>S. 1513</p> <p>Mr. Allen and Mr. Sparkman</p> <p>For the relief of the John A. Peterson Charitable Trust. (Exempts the John A. Peterson Charitable Trust from the Federal excise tax on investment income.)</p>	May 13, 1977	<p>May 13, 1977.—Statement by Senator Allen introducing this bill (Congressional Record S7569).</p> <p>May 23, 1977.—Referred to Office of Management and Budget and Department of the Treasury.</p>
<p>S. 1514★</p> <p>Mr. Allen and Messrs. Sparkman and Thurmond</p> <p>To amend sec. 4941 of the Internal Revenue Code of 1954, and sec. 101(1)(2) of the Tax Reform Act of 1969. (Exempts certain leases from the self-dealing rules where assets are leased by a taxpayer entity in which a private foundation has an ownership interest and would temporarily delay for an additional 10 years required divestiture of corporate subsidiaries.)</p>	May 13, 1977	<p>May 13, 1977.—Statement by Senator Allen introducing this bill (Congressional Record S7569).</p> <p>May 25, 1977.—Referred to Office of Management and Budget and Department of the Treasury.</p> <p>July 25, 1977.—Public hearing.</p> <p style="text-align: center;">(See action on H.R. 2849)</p>
<p>S. 1515</p> <p>Mr. McClure</p> <p>To prohibit the sale, alienation, or commitment of gold by the Secretary of the Treasury without prior approval by Act of Congress.</p>	May 13, 1977	<p>May 13, 1977.—Statement by Senator McClure introducing this bill (Congressional Record S7570).</p> <p>Aug. 31, 1977.—Referred to Office of Management and Budget and Department of the Treasury.</p> <p>Sept. 14, 1977.—Adverse report from Department of the Treasury.</p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
<p>S. 1516 May 13, 1977</p> <p>Mr. Metcalf</p> <p>To assist the States in raising revenues by encouraging more uniform severance taxes on coal and oil shale and to impose a countervailing duty on imported coal and oil shale.</p> <p>(Bill:</p> <ul style="list-style-type: none"> (a) imposes a Federal severance tax of 25 percent of the gross income from all domestic coal and oil shale properties which produce 20,000 tons or more a year if strip mined and 15 percent if mined by other methods with full credit allowed against the Federal tax for similar State or local severance taxes paid with respect to the properties; and (b) provides for a countervailing duty to be levied on imported coal or oil shale equal to the burden of the domestic tax unless it does not compete with American production.) 	<p>May 13, 1977.—Statement by Senator Metcalf introducing this bill (Congressional Record S7571).</p> <p>May 23, 1977.—Referred to Office of Management and Budget and Department of the Treasury.</p>
<p>S. 1519★</p> <p>Mr. Matsunaga</p> <p>To amend the tariff schedules of the United States in order to suspend until the close of Dec. 31, 1978, the duty on certain field glasses, opera glasses, binoculars, and other telescopes.</p>	<p>May 13, 1977.—Statement by Senator Matsunaga introducing this bill (Congressional Record S7573).</p> <p>May 17, 1977.—Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, Departments of the Treasury, State, and Commerce.</p> <p>July 14, 1977.—Public hearings.</p> <p>July 25, 1977.—Adverse report from Special Representative for Trade Negotiations.</p> <p>July 25, 1977.—Report from the International Trade Commission (analysis).</p> <p>Sept. 9, 1977.—Adverse report from Office of Management and Budget.</p> <p style="text-align: center;"><i>(See action on H.R. 1964)</i></p>
<p>S. 1521 May 16, 1977</p> <p>Mr. Bartlett</p> <p>To amend the Federal Unemployment Tax Act to provide that recipients of unemployment compensation must be willing to accept any suitable work, and that such recipients must accept less suitable work after exhausting over 50 percent of such benefits; and to provide that students receiving Federal educational assistance may not receive unemployment compensation.</p>	<p>May 16, 1977.—Statement by Senator Bartlett introducing this bill (Congressional Record S7665).</p> <p>May 25, 1977.—Referred to Office of Management and Budget, Departments of the Treasury, Health, Education, and Welfare, and Labor.</p>

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

S. 1538★

May 24, 1977

HUMAN RESOURCES COMMITTEE ACTION

Mr. Randolph

To amend title IV of the Federal Coal Mine Health and Safety Act to improve the black lung benefits program established thereunder, to impose an excise tax on the sale or use of coal, and for other purposes.

(The portion of the bill within the Finance Committee's jurisdiction establishes a trust fund (the Black Lung Disability Fund) and imposes a manufacturers excise tax upon the producer's sale of coal at a rate determined by the coal's British thermal unit (Btu) value per ton. The tax would be 30 cents per ton on coal which has a Btu value of 11,000 or more per pound, 15 cents per ton on coal which has a Btu value of more than 8,000 and less than 11,000 per pound, and 7.5 cents per ton on coal which has a Btu value of 8,000 per pound or less. The Btu value would be determined by the Bureau of Mines.)

May 16, 1977.—Reported favorably to the Senate by the Committee on Human Resources (S. Rept. 95-289).

May 26, 1977.—Referred to Committee on Finance, with instructions to order the bill reported not later than July 1, 1977, and with further instructions that the report thereon be filed no later than July 12, 1977.

PUBLIC HEARING

June 17, 1977.—Public hearing.

DEPARTMENT REPORT

June 29, 1977.—Report from the Department of the Interior (suggests amendment).

FINANCE COMMITTEE ACTION

July 12, 1977.—Reported favorably to the Senate by the Committee on Finance (S. Rept. 95-336) with the following amendments:

- (a) making the tax and trust fund provisions effective for 5 years only;
- (b) assessing the tax on coal on an *ad valorem* basis at a rate of 1%, with no tax assessed on lignite coal;
- (c) providing that, effective Jan. 1, 1978, contributions to individual operator self-insurance funds, within limits prescribed by the Treasury Department, would be deductible as ordinary and necessary business expenses and that the earnings of the funds would generally not be subject to taxation;
- (d) limiting the investments of the individual operator trust funds to types of securities having a high degree of safety and liquidity such as Government obligations, bank accounts, certificates of deposit, and similar investments (operators using the individual self-insurance trust fund approach would have to use the trust fund as the initial source of meeting their black lung benefit liabilities);
- (e) providing that all administrative costs of the pt. C (Labor Department) black lung benefits program, including the Treasury Department costs associated with collecting the coal tax and managing the trust fund, will be paid from the trust fund;
- (f) providing that when an individual coal mine operator is found liable to repay the trust fund for benefits advanced to his former employees, the lien enforcement provisions authorized by the bill would be the responsibility of the Department of Labor;
- (g) deleting from the bill a number of detailed directives to the Secretary of the Treasury concerning management of trust fund investments; and
- (h) authorizing the IRS, upon written request, to disclose mailing addresses to National Institute for Occupational Safety and Health solely for the purposes of locating persons who have been exposed to hazardous substances and referring them for medical care.

AMENDMENTS

July 20, 1977
No. 539
(1)

(Javits) Provides that no new claims for benefits under the Black Lung Benefits Reform Act of 1977 shall be accepted after Dec. 31, 1982.

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

S. 1538★—Continued

SENATE ACTION

July 21, 1977.—Senate reached third reading, returned the measure to the Calendar and by unanimous consent, it was agreed that when H.R. 4544 (the House companion bill), is received by the Senate, it may be called up at any time, with the only motion in order to be the one to strike all after the enacting clause and insert in lieu thereof the language of S. 1538. Prior to this the Senate took the following action on amendments thereto:

Adopted:

Randolph UP amendment No. 695, striking out the provision terminating the 1 percent tax on coal on Oct. 1, 1982;

Committee on Finance amendments, en bloc;

Ford UP amendment No. 696, requiring the Secretary of Labor to provide to a denied claimant specific reasons for the denial;

Chafes UP amendment No. 698, permitting the Federal Government to read X-rays of claimants who have worked less than 25 years and

Randolph UP amendment No. 699 of a technical nature:

Rejected:

Chafes amendment No. 693, deleting the section setting forth evidence required to establish a claim, thereby reserving the right of the Federal Government to examine X-rays of the claimants;

Javits amendment No. 530, terminating the program after Dec. 31, 1982; and

Griffin UP amendment No. 697, providing that sec. 105 (Evidence Required) shall be effective only when the IRS Commissioner determines that it is no longer necessary to examine any tax returns certified to by a CPA.

FURTHER SENATE ACTION

Sept. 20, 1977.—Indefinitely postponed.

(See action on H.R. 4544 and H.R. 5322)

S. 1544

May 17, 1977

Mr. Morgan
and Messrs. Helms, Mathias, and Sarbanes

To amend sec. 501(c) of the Internal Revenue Code of 1954.
(Grants tax exempt status to the savings and loan guaranty corporations of North Carolina and Maryland.)

May 17, 1977.—Statement by Senator Morgan introducing this bill (Congressional Record S7731).

May 25, 1977.—Referred to Office of Management and Budget and Department of the Treasury.

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

TITLE AND DESCRIPTION	DATE	ACTION
<p>S. 1570★</p> <p>Mr. Moynihan and Mr. Anderson</p> <p>To amend the Internal Revenue Code of 1954 to allow a credit against tax for amounts paid by an individual as elementary or secondary school tuition for the education of his dependent children.</p> <p>(Allows a refundable tuition tax credit for elementary or secondary school tuition paid by a taxpayer for his dependent children. The amount of the credit is 50 percent of tuition paid for any dependent, but is limited to a maximum of \$250 per year per dependent. The credit must be reduced by 5 percent of the taxpayer's adjusted gross income in excess of \$18,000.</p> <p>Expenses eligible for the credit are tuition and fees required for enrollment or attendance at a tax-exempt elementary or secondary school, but do not include meals, lodging, or similar personal, living, or family expenses.</p> <p>The bill applies to taxable years beginning after the date of enactment.)</p>	<p>May 19, 1977</p>	<p>May 19, 1977.—Statement by Senator Moynihan introducing this bill (Congressional Record S8052).</p> <p>May 26, 1977.—Referred to Office of Management and Budget and Department of the Treasury.</p> <p>Jan. 18, 19, and 20, 1978.—Public hearings.</p> <p style="text-align: center;">(See action on H.R. 13511)</p>
<p>S. 1587</p> <p>Mr. Stone</p> <p>and Messrs. Allen, Anderson, Burdick, Danforth, Eagleton, Goldwater, Helms, Jackson, Magnuson, Morgan, Riegle, and Tower.</p> <p>To amend the Internal Revenue Code of 1954 to exempt certain State and local government retirement systems from taxation, and for other purposes.</p> <p>(Exempts State and local government retirement systems from Federal income tax liability and certain reporting requirements.)</p>	<p>May 24, 1977</p>	<p>May 24, 1977.—Statement by Senator Stone introducing this bill (Congressional Record S8522).</p> <p>May 31, 1977.—Referred to Office of Management and Budget and Department of the Treasury.</p> <p>Mar. 15, 1978.—Public hearing.</p>
<p>S. 1588★</p> <p>Mr. Durkin</p> <p>To amend the Social Security Act to provide for the payment of out of hospital prescription drugs, eyeglasses, hearing aids, and dentures.</p> <p>(Provides for the coverage under medicare of out of hospital prescription drugs, eyeglasses, hearing aids, and dentures.)</p>	<p>May 24, 1977</p>	<p>May 24, 1977.—Statement by Senator Durkin introducing this bill (Congressional Record S8522).</p> <p>May 31, 1977.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p> <p style="text-align: center;">(See action on H.R. 13097)</p>

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 1588</p> <p>Mr. Durkin</p> <p>To amend title II of the Social Security Act to eliminate the reconsideration stage in benefit determinations, to eliminate the 5-month waiting period for disability benefits, and to establish higher earnings limitation for demonstrating an individual's ability to engage in substantial gainful activity.</p> <p>(Amends the Social Security Act by:</p> <ul style="list-style-type: none"> (a) eliminating reconsideration stage in disability benefit determinations; (b) eliminating the 5-month waiting period for disability benefits; and (c) providing an earnings limitation for the disabled of \$3,600 per year.) 	<p>May 24, 1977</p>	<p>May 24, 1977.—Statement by Senator Durkin introducing this bill (Congressional Record S8523).</p> <p>May 31, 1977.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>
<p>S. 1595</p> <p>Mr. Durkin and Mr. McIntyre</p> <p>To prohibit any State from imposing a tax on the income derived by any individual from services in the Federal area within such State if such individual is not a resident or domiciliary of such State or of any other State which imposes a tax on income.</p>	<p>May 24, 1977</p>	<p>May 24, 1977.—Statement by Senator Durkin introducing this bill (Congressional Record S8527).</p> <p>May 31, 1977.—Referred to Office of Management and Budget and Department of the Treasury.</p>
<p>S. 1606★</p> <p>Mr. Anderson and Mr. Humphrey</p> <p>To amend the Internal Revenue Code of 1954 to treat the conducting of certain games by tax-exempt organizations as not being an unrelated trade or business.</p> <p>(Provides that the proceeds from the operation of bingo and certain other games by nonprofit organizations would not be subject to the unrelated income tax.)</p>	<p>May 25, 1977</p>	<p>May 25, 1977.—Statement by Senator Anderson introducing this bill (Congressional Record S8651).</p> <p>May 31, 1977.—Referred to Office of Management and Budget and Department of the Treasury.</p> <p style="text-align: center;"><i>(See action on H.R. 8533)</i></p>
<p>S. 1609</p> <p>Mr. Bentsen</p> <p>To amend the Tariff Schedules of the United States to increase from \$100 to \$300 the value of articles which may be imported duty free by, or for the account of, any person arriving in the United States who is a returning resident of the United States.</p>	<p>May 26, 1977</p>	<p>June 7, 1977.—Referred to Office of Management and Budget, Special Representative for Trade Negotiations, International Trade Commission, Departments of the Treasury, Commerce, and State.</p>

TITLE AND DESCRIPTION	DATE	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
<p>S. 1611</p> <p>Mr. Culver and Messrs. Anderson and Nelson</p> <p>To amend the Internal Revenue Code of 1954 to provide for a deduction for additions to a reserve for product liability losses. (Provides that contributions retention fund to cover product liability losses can be deducted in the calculation of a firm's Federal income tax liability.)</p>	May 26, 1977	<p>May 26, 1977.—Statement by Senator Culver introducing this bill (Congressional Record S8762).</p> <p>June 7, 1977.—Referred to Office of Management and Budget and Department of the Treasury.</p> <p>Aug. 28, 1978.—Public hearing.</p>
<p>S. 1644</p> <p>Mr. Packwood and Messrs. Abourezq, Anderson, Church, Dole, Eastland, Gravel, Hatfield, Hathaway, Hayakawa, Heinz, Javits, Leahy, McGovern, Morgan, Ribicoff, Riegle, Roth, Stafford, Stevens, Thurmond, Tower, Weicker, and Williams</p> <p>To amend the Internal Revenue Code of 1954 to permit heads of households to use the standard deduction used by married persons.</p>	June 8, 1977	<p>June 8, 1977.—Statement by Senator Packwood introducing this bill (Congressional Record S9134).</p> <p>June 14, 1977.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>
<p>S. 1650★</p> <p>Mr. Matsunaga</p> <p>To reduce certain excise taxes imposed on air transportation. (Decreases the 8% tax on domestic passengers to 5%; reduces the 5% tax on cargo way bills to 3%; and reduces the \$3 per person international departure tax to \$2.)</p>	June 8, 1977	<p>June 8, 1977.—Statement by Senator Matsunaga introducing this bill (Congressional Record S9137).</p> <p>June 14, 1977.—Referred to Office of Management and Budget and Departments of the Treasury, Transportation, and Commerce.</p>
<p>S. 1656★</p> <p>Mr. Hansen</p> <p>To amend sec. 501(c) of the Internal Revenue Code of 1954 with respect to the status of certain trusts established for the payment of employee benefits. (Treats as tax exempt organizations, certain trusts established to provide benefits and satisfy claims under the Black Lung Act.)</p>	June 9, 1977	<p>June 9, 1977.—Statement by Senator Hansen introducing this bill (Congressional Record S9314).</p> <p>Aug. 30, 1977.—Referred to Office of Management and Budget and Department of the Treasury.</p>

(See action on H.R. 8729 and H.R. 9911)

(See action on H.R. 13167)

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

TITLE AND DESCRIPTION	ACTION
<p>S. 1658</p> <p>Mr. Heins</p> <p>To amend title II of the Trade Act of 1974 relating to relief from injury caused by import competition.</p> <p>(Bill amends the Trade Act of 1974 with respect to trade adjustment allowances and assistance to:</p> <ul style="list-style-type: none"> (a) extend the period for which workers are eligible for such allowances; (b) directs that such payments be made to an adversely affected worker whose age and years of service with the firm exceed 50 until age 65; (c) extend the period during which a separated worker shall be eligible for such allowance; (d) make eligible for such allowance and assistance workers or firms producing component parts of affected articles or engaged in the distribution thereof; (e) decrease the time period for approval of adjustment assistance and loans; (f) revise the method of computation for interest rates on such loans; (g) redefines "adversely affected worker" under the Trade Act of 1974; (h) revise the circumstances under which a worker separated prior to the date of certification of eligibility may receive such allowances; (i) reduce the number of weeks of unemployment required for eligibility for such allowances; and (j) revise the period of eligibility for job research allowances under such act.) 	<p>June 9, 1977</p> <p>June 9, 1977.—Statement by Senator Heins introducing this bill (Congressional Record S9315).</p> <p>June 15, 1977.—Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, and Departments of the Treasury, Commerce, and Labor.</p> <p>July 21, 1977.—Report from Special Representative for Trade Negotiations. (Suggests waiting for the President's review of the Trade Adjustment Assistance program.)</p> <p>Oct. 2, 1978.—Public hearing.</p>
<p>S. 1674</p> <p>Mr. Laxalt and Messrs. Bentsen, Cannon, Curtis, and Dole.</p> <p>To amend the Internal Revenue Code of 1954 with respect to employer's duties in connection with the recording and reporting of tips.</p> <p>(Repeals Revenue Rulings 76-231 which holds that all charge account tips, whether or not reported by the employee, must be reported to the Internal Revenue Service by the employer.)</p>	<p>June 10, 1977</p> <p>June 10, 1977.—Statement by Senator Laxalt introducing this bill (Congressional Record S9390).</p> <p>July 24, 1978.—Public hearing.</p> <p>July 29, 1977.—Referred to Office of Management and Budget and Department of the Treasury.</p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
<p>S. 1675</p> <p>June 18, 1977</p> <p>Mr. Hathaway and Messrs. Abouresk, Case, Clark, Durkin, Ford, Gravel, Hatfield, Humphrey, Javita, Leahy, McIntyre, Metcalf, Ribicoff, and Riegle</p>	<p>June 10, 1977.—Statement by Senator Hathaway introducing this bill (Congressional Record S9390).</p> <p>June 14, 1977.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>
<p>To assure that an individual or family, whose income is increased by reason of a general increase in monthly social security benefits, will not, because of such general increase, suffer a loss of or reduction in the benefits the individual or family has been receiving under certain Federal or federally assisted programs. (Disregards social security benefit increases in determining the amount of allowable income for recipients of SSI, AFDC, and veterans benefits.)</p>	
<p>S. 1696★</p> <p>June 15, 1977</p> <p>Mr. Helms</p> <p>To repeal the carryover basis provisions added by the Tax Reform Act of 1976. (Repeals the provision which required that a decedent's original purchase price of inherited property and the year the property was purchased by the decedent would have to be determined for each piece of real and personal property before the tax basis would be computed.)</p>	<p>June 15, 1977.—Statement by Senator Helms introducing this bill (Congressional Record S9776).</p> <p>June 27, 1977.—Referred to Office of Management and Budget and Department of the Treasury.</p> <p>(See action on H.R. 13511)</p>
<p>S. 1698★</p> <p>June 15, 1977</p> <p>Mr. Huddleston and Mr. Ford</p> <p>To clarify permanently the application of sec. 117 of the Internal Revenue Code of 1954 to certain education programs for members of the uniformed services. (Removes the requirement that amounts recommended by the Armed Forces Health Profession Scholarship Program students be subject to income tax.)</p>	<p>June 15, 1977.—Statement by Senator Huddleston introducing this bill (Congressional Record S9778).</p> <p>Aug. 1, 1977.—Referred to Office of Management and Budget and Department of the Treasury.</p> <p>(See action on H.R. 9251)</p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 1702 June 15, 1977</p> <p>Mr. Inouye and Messrs. Clark, Humphrey, Riegle, and Stevens</p> <p>To amend titles XVIII and XIX of the Social Security Act to provide for inclusion of services rendered by a nurse-midwife under the medicare and medicald programs.</p>	<p>June 15, 1977.—Statement by Senator Inouye introducing this bill (Congressional Record S9780).</p> <p>June 27, 1977.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>	
<p>S. 1707 June 16, 1977</p> <p>Mr. Bellmon</p> <p>To amend the Internal Revenue Code of 1954 to provide a wellhead tax on oil.</p> <p>(Provides for the imposition of an excise tax at the wellhead for domestic crude oil production.)</p>	<p>June 16, 1977.—Statement by Senator Bellmon introducing this bill (Congressional Record S10030).</p> <p>Aug. 1, 1977.—Referred to Office of Management and Budget, Federal Energy Administration, and Department of the Treasury.</p>	
<p>S. 1711 June 17, 1977</p> <p>Mr. Laxalt and Messrs. Curtis, Hansen, McClure, Schweiker, and Zorinsky</p> <p>To amend title XVI of the Social Security Act to provide that an alien may not qualify for supplemental security income benefits unless he not only is a permanent resident of the United States but has also continuously resided in the United States for at least 5 years.</p>	<p>June 17, 1977.—Statement by Senator Laxalt introducing this bill (Congressional Record S10090).</p> <p>June 27, 1977.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>	

TITLE AND DESCRIPTION	DATE	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
<p>S. 1713</p> <p>Mr. Curtis</p> <p>To amend sec. 409 of the Trade Act of 1974 relating to freedom of emigration from Communist countries.</p> <p>(Bill amends the Trade Act of 1974, with respect to prohibitions against the extension of credit or commercial agreements with nonmarket economy countries for limitations upon freedom to emigrate to join close relatives to:</p> <p>(a) include currency restrictions and delays among such limitations;</p> <p>(b) prohibit such credit or agreements if the country has violated this act since its passage; and</p> <p>(c) require the President to find a country in violation of this act if either the Senate or the House of Representatives passes a resolution to that effect.)</p>	<p>June 17, 1977</p>	<p>Aug. 1, 1977.—Referred to Office of Management and Budget, Special Representative for Trade Negotiations, International Trade Commission, Departments of the Treasury, State, and Commerce.</p> <p>Oct. 23, 1977.—Adverse report from Department of the Treasury.</p> <p>Oct. 27, 1977.—Adverse report from Office of Management and Budget.</p> <p>Nov. 2, 1977.—Adverse report from Department of State.</p> <p>Nov. 9, 1977.—Adverse report from the Special Representative for Trade Negotiations.</p>
<p>S. 1717</p> <p>Mr. Huddleston and Mr. Ford</p> <p>To amend certain provisions of the Internal Revenue Code of 1954 relating to distilled spirits, and for other purposes.</p>	<p>June 29, 1977</p>	<p>June 27, 1977.—Referred to Office of Management and Budget and Department of the Treasury.</p> <p>Oct. 13, 1977.—Report from Department of the Treasury (no objection if amended).</p> <p>Oct. 14, 1977.—Public hearing.</p>
<p>S. 1719</p> <p>Mr. Hayakawa</p> <p>To amend title XVI of the Social Security Act to provide for attribution of sponsor's income and resources to aliens.</p> <p>(Provides for attribution of a sponsor's income and resources to aliens who immigrated to the United States on the basis of an affidavit executed on their behalf.)</p>	<p>June 29, 1977</p>	<p>June 20, 1977.—Statement by Senator Hayakawa introducing this bill (Congressional Record S10158).</p> <p>Aug. 1, 1977.—Referred to Office of Management and Budget and Departments of the Treasury, and Health, Education, and Welfare.</p>
<p>S. 1723</p> <p>Mr. Stafford</p> <p>To amend the Internal Revenue Code of 1954 to permit small corporations to delay for 1 month the 4th quarterly installment of Federal income taxes.</p>	<p>June 21, 1977</p>	<p>June 21, 1977.—Statement by Senator Stafford introducing this bill (Congressional Record S10317).</p> <p>June 27, 1977.—Referred to Office of Management and Budget and Department of the Treasury.</p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 1725★ June 21, 1977 Mr. Nunn</p> <p>To amend pt. D of title IV of the Social Security Act so as to extend through Sept. 30, 1979, the period with respect to which States may receive payment on account of certain child support collection and paternity determination services, and for other purposes.</p>	June 21, 1977	<p>June 21, 1977.—Statement by Senator Nunn introducing this bill (Congressional Record S10318).</p> <p>Aug. 1, 1977.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>
<p>(Bill:</p> <ul style="list-style-type: none"> (a) extends through Sept. 30, 1979, the period in which States will receive matching Federal payments for the costs of child support collection and paternity establishment services provided to nonwelfare individuals; (b) provides that no advance Federal matching for child support costs will be made to a State for a calendar quarter commencing after Jan. 1, 1978, unless the State has submitted a report of the amount of all child support collected and disbursed and of the expenditures made for the calendar quarters which began 6 months prior to the calendar quarter for which the advance payment would have been made; and (c) requires that in determining the pro rata share to which the United States is entitled under sec. 403(b)(2)(B) of the Social Security Act, the Secretary shall determine the appropriate reimbursement of the Federal Government of the child support collections which should have been distributed and reported by the State for the quarter as required by sec. 457 of the Social Security Act.) 		<p>(See action on H.R. 11711)</p>
<p>S. 1734 June 21, 1977 Mr. Mathias</p> <p>To amend the Employee Retirement Income Security Act of 1974 to encourage diversification of investment by retirement benefit fund managers.</p> <p>(Redefines the "prudence" definition in sec. 404(a) of the Employee Retirement Income Security Act of 1974 (ERISA) to encourage investment of retirement funds in small businesses and venture capital investment funds.)</p>	June 21, 1977	<p>June 21, 1977.—Jointly referred to Committees on Finance and Human Resources.</p> <p>June 21, 1977.—Statement by Senator Mathias introducing this bill (Congressional Record S10328).</p> <p>June 27, 1977.—Referred to Office of Management and Budget and Department of the Treasury.</p>
<p>S. 1735 June 21, 1977 Mr. Wallop and Messrs. Cranston, Heinz, Humphrey, Stevens, Thurmond, and Young</p> <p>To amend title II of the Social Security Act to eliminate the reduction in disability benefits on account of receipt of workmen's compensation.</p>	June 21, 1977	<p>June 21, 1977.—Statement by Senator Wallop introducing this bill (Congressional Record S10328).</p> <p>June 27, 1977.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>

ACTION
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TITLE AND DESCRIPTION	DATE	ACTION
<p>S. 1745</p> <p>Mr. McIntyre and Messrs. Chiles, Hathaway, Humphrey, Matsunaga, and Nelson</p> <p>To amend the Employee Retirement Income Security Act of 1974 to implement certain recommendations of the Commission on Federal paperwork with respect to such act, to facilitate the establishment of employee retirement by small businesses, and for other purposes.</p> <p>(Bill:</p> <ul style="list-style-type: none"> (a) requires of pension funds a single annual report with a single filing date; (b) provides that the Internal Revenue Service, Department of Labor, and the Pension Benefits Guaranty Corporation, agree within 180 days of enactment on a system where each agency can obtain the access it requires to information contained in a single annual report; (c) provides for a simplified statement of group benefits to beneficiaries; (d) increases the ERISA Advisory Council from 15 to 16 members; (e) modifies the prudent man rule by providing a new policy declaration to provide income to large members of beneficiaries for the indefinite future; and (f) provides that the size of a business alone would not disqualify an investment under the prudent man rule.) 	<p>June 22, 1977</p>	<p>June 22, 1977.—Jointly referred to Committees on Finance and Human Resources.</p> <p>June 22, 1977.—Statement by Senator McIntyre introducing this bill (Congressional Record S10385).</p> <p>June 27, 1977.—Referred to Office of Management and Budget and Departments of the Treasury and Labor.</p> <p>Aug. 15, 16, and 17, 1978.—Public hearings.</p>
<p>S. 1758</p> <p>Mr. Gravel</p> <p>Energy Development Act of 1977.</p>	<p>June 24, 1977</p>	<p>June 24, 1977.—Jointly referred to Committees on Finance and Energy and Natural Resources.</p> <p>June 24, 1977.—Statement by Senator Gravel introducing this bill (Congressional Record S10615).</p> <p>July 1, 1977.—Referred to Office of Management and Budget, Federal Energy Administration, and Department of the Treasury.</p>
<p>S. 1762</p> <p>Mr. Church</p> <p>To amend the Social Security Act to permit a grandchild who has been placed in legal custody of his grandparents to qualify for benefits as a child of his grandparent.</p>	<p>June 27, 1977</p>	<p>June 27, 1977.—Statement by Senator Church introducing this bill (Congressional Record S10787).</p> <p>July 1, 1977.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>
<p>S. 1769★</p> <p>Mr. Church and Mr. Randolph</p> <p>To amend title II of the Social Security Act to increase the amount which individuals may earn without suffering deductions from benefits on account of excess earnings.</p> <p>(Increases the social security retirement test to \$3,600.)</p>	<p>June 28, 1977</p>	<p>June 28, 1977.—Statement by Senator Church introducing this bill (Congressional Record S10950).</p> <p>July 1, 1977.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p> <p style="text-align: right;">(See action on H.R. 9346)</p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 1774★</p> <p>June 23, 1977</p> <p>Mr. Nelson and Messrs. Abourezk, Anderson, Burdick, Chiles, Clark, Dole, Eagleton, Ford, Hathaway, Heinz, Hollings, Humphrey, McGovern, Sasser, Stone, Thurmond, Young, and Zorinsky</p> <p>To amend the Internal Revenue Code of 1954 to provide that the Federal excise tax on telephone service does not apply to amounts paid as State tax on the same service.</p>	<p>June 23, 1977.—Statement by Senator Nelson introducing this bill (Congressional Record S10934).</p> <p>July 21, 1977.—Referred to Office of Management and Budget and Department of the Treasury.</p> <p>(See action on H.R. 3373)</p>	
<p>S. 1781★</p> <p>June 23, 1977</p> <p>Mr. Anderson</p> <p>To amend the Internal Revenue Code of 1954 to permit a taxpayer to deduct, or to claim a credit for, amounts paid as tuition to provide education for himself, for his spouse, or his dependents. (Allows an elective credit or deduction for tuition paid by a taxpayer to institutions of higher education (except graduate schools), vocational schools, secondary schools, or elementary schools for himself, for his spouse, or for his dependents.</p> <p>The maximum credit which a taxpayer may claim for the educational expenses of any individual is \$250 for taxable years beginning in 1977, \$300 for taxable years beginning in 1978, \$400 for taxable years beginning in 1979, and \$500 for taxable years beginning in 1980 and thereafter. If more than one taxpayer pays the educational expenses of an individual, the credit with respect to that individual must be prorated among these taxpayers.</p> <p>Taxpayers may elect a tuition deduction instead of a credit. The maximum deduction with respect to the expenses of any individual is \$500 for taxable years beginning in 1977, \$600 for taxable years beginning in 1978, \$800 for taxable years beginning in 1979, and \$1,000 for taxable years beginning in 1980 and thereafter. If more than one taxpayer pays the educational expenses of an individual, the deduction with respect to that individual must be prorated among such taxpayer.</p> <p>For purposes of both the credit and the deduction, educational expenses of a taxpayer's spouse may be claimed only if the taxpayer is entitled to an exemption for his spouse under section 151(b) or if they file a joint return. The credit or deduction is allowed only with respect to full-time students. The expenses taken into account for determining either a credit or deduction must be reduced by scholarship or fellowship grants excluded from income under sec. 117, and educational assistance allowances and educational and training allowances received under chapters 35 and 33 (relating to Veterans' benefits, respectively) of title 38 of the United States Code. Expenses eligible for a credit or deduction are tuition, fees, books, supplies, and equipment, but do not include meals, lodging, or similar personal, living, or family expenses. Higher education expenses must be for courses allowed as credit toward a baccalaureate degree. Vocational school expenses must be for courses allowed as credit for a certificate of required course work.</p> <p>No trade or business expense deduction under sec. 162 is allowed for expenses taken into account in determining any tuition credit or tuition deduction.</p> <p>This bill applies to educational expenses paid after June 30, 1977, in taxable years beginning after December 31, 1976, for courses of instruction commencing after June 30, 1977.</p>	<p>June 23, 1977.—Statement by Senator Anderson introducing this bill (Congressional Record S11106)</p> <p>July 21, 1977.—Referred to Office of Management and Budget and Department of the Treasury.</p> <p>Jan. 18, 19, and 20, 1978.—Public hearings.</p> <p>(See action on H.R. 13511)</p>	

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
S. 1782	June 29, 1977	July 21, 1977.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.
Mr. Moynihan		
To amend pt. A of title IV of the Social Security Act so as to provide, for a 1-year period, further Federal financial participation in State programs carried out pursuant to plans approved under such part.		
S. 1783	June 29, 1977	June 29, 1977.—Statement by Senator Anderson introducing this bill (Congressional Record S11106).
Mr. Anderson and Messrs. Domenici, Humphrey, Mrs. Humphrey, and Mr. Schmitt		Aug. 30, 1977.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.
To amend the Internal Revenue Code of 1954 to allow individuals to compute the amount of the deduction for payments into retirement savings on the basis of the compensation of their spouses, and for other purposes.		
(Allows homemakers who do not receive wages to become eligible for use of IRA's at the maximum of \$1,500 per year by counting their spouse's income as their income.)		
S. 1795	June 30, 1977	June 30, 1977.—Statement by Senator Talmadge introducing this bill (Congressional Record S11289).
Mr. Talmadge		Aug. 30, 1977.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.
To amend title IV of the Social Security Act to encourage increased employment among recipients of aid to families with dependent children, and for other purposes.		
(Requires AFDC recipients to register for employment related training.)		
S. 1815★	June 30, 1977	June 30, 1977.—Statement by Senator Nelson introducing this bill (Congressional Record S11304).
Mr. Nelson and Messrs. McIntyre and Welcker		Aug. 2, 1977.—Referred to Office of Management and Budget and Department of the Treasury.
To amend the Small Business Investment Act of 1958, and for other purposes.		
(Bill:		
(a) provides that the interest rate on SBA-guaranteed funds borrowed by SBIC's shall be 3 percent per annum;		
(b) authorizes the Small Business Administration to guarantee up to 75 percent of the funds advanced by SBIC's to start-up small business concerns but limits the guarantee to not more than 25 percent of the private paid-in capital of an SBIC;		
(c) provides that the Associate Administrator for investment shall be responsible for the administration of the small business investment company program and shall have no other duties;		

(See action on H.R. 13511)

TITLE AND DESCRIPTION.

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S. 1815★—Continued

- (d) provides that the term "private paid-in capital and paid-in surplus" shall include non-cash gains realized by small business investment companies and the proceeds of the issuance of capital notes by such companies provided such capital notes have a maturity of at least ten years;
- (e) permits the issuance of securities without registration where the issuance qualifies as a "limited offering" as defined;
- (f) permits the sale of restricted securities without registration provided the issuer is a reporting company under the Securities Exchange Act of 1934, the securities are fully paid for and held for a minimum of 2 years before a sale and not more than 1 percent of the outstanding securities of the issuer of the same class is sold in any three month period;
- (g) increases the small offering exemption from \$500,000 to \$3,000,000;
- (h) adds small business investment companies to the classes of persons excepted from the definition of "investment company" under the Act;
- (i) provides that the prudence requirement under ERISA is not violated solely because an investment may be in a venture capital organization or in a small business provided investments of this nature do not exceed in value 2 percent of the market value of all assets in a defined benefit plan fund;
- (j) provides a 6-step corporate tax rate structure in lieu of the present 3-step structure, proposing a tax of 8 percent on net income not exceeding \$30,000, increasing the tax rate at 8 point intervals for each additional \$30,000 of net income with the maximum rate of 48 percent applying to net income of \$150,000 or more;
- (k) provides that the gain from the sale of an interest in a small concern shall qualify as a non-taxable exchange provided such gain is reinvested within 2 years of sale in another eligible small concern;
- (l) provides a simplified method of computing depreciation with three categories of useful life: (1) 2 years for high-way equipment, tools, dies, and the like; (2) 5 years for machinery, fixtures, office furniture, leasehold improvements, and rail, water and air equipment; and (3) 10 years for depreciable real estate and real estate improvements;
- (m) repeals the amendments pertaining to qualified stock options under sec. 422 of the Code as enacted by the Tax Reform Act of 1976, reinstates the former law and provides that it shall apply to stock issued by small concerns;
- (n) doubles the standards pertaining to the issuance of small business stock under sec. 1244;
- (o) amends subchapter S in 3 respects: (1) increases the allowable number of shareholders to 25, (2) permits an SBIC to be a shareholder in a subch. S corporation, and (3) eliminates the passive income test pertaining to qualification of subch. S corporation; and
- (p) permits SBIC's to elect to be taxed as regulated investment companies even though not registered under the Investment Company Act of 1940.)

TITLE AND DESCRIPTION	DATE	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
S. 1839	July 12, 1977	July 12, 1977.—Statement by Senator Laxalt introducing this bill (Congressional Record S11690). July 21, 1977.—Referred to Office of Management and Budget and Department of the Treasury.
Mr. Laxalt		
To amend the Internal Revenue Code of 1954 to provide for payment by the Government of all reasonable litigation expenses to prevailing taxpayers in legal action. (Provides that in any litigation proceeding or court action whether initiated by the Government or by the taxpayer, if the taxpayer prevails, the Government is liable for the reimbursement of all reasonable litigation expenses and the court is directed to order full reimbursement.)		
S. 1849	July 13, 1977	July 13, 1977.—Statement by Senator Williams introducing this bill (Congressional Record S11798). July 21, 1977.—Referred to Office of Management and Budget and Department of the Treasury.
Mr. Williams		
To amend the Internal Revenue Code of 1954 to exclude from the gross income of employees contributions by employers to certain insurance plans. (Excludes from gross income, employer contributions to plans providing property and liability insurance coverage for employees.)		
S. 1851	July 13, 1977	July 13, 1977.—Statement by Senator Chiles introducing this bill (Congressional Record S11794). July 21, 1977.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.
Mr. Chiles and Mr. Huddleston		
To amend ch. 21 of the Internal Revenue Code of 1954 to clarify certain provisions relating to the payment of social security taxes by a nonprofit organization failing to file a certificate providing social security coverage for its employees.		
S. 1853	July 13, 1977	July 13, 1977.—Statement by Senator Javits introducing this bill (Congressional Record S11794). July 21, 1977.—Referred to Office of Management and Budget, Departments of the Treasury, Health, Education, and Welfare, and Labor.
Mr. Javits and Messrs. Brooke, Case, Keunedy, Ribicoff, Riegle, Welcker, and Williams		
To provide for equalizing the costs of unemployment compensation, revising the extended benefits program, and for other purposes.		
(Bill:		
(a) entitles States whose rates of insured unemployment is at least 6 percent to partial reimbursement on an ascending sliding scale of unemployment compensation costs incurred above a certain amount; (b) replaces the Federal-State Extended Unemployment Compensation Act of 1970 with an extended benefit program which includes both regular extended and supplemental extended benefits; (c) authorizes the Secretary of Labor to extend the payback period of States having outstanding unemployment loans; (d) waives any repayment requirement for States having insured unemployment above a certain level; and (e) revises the penalty tax on employers in defaulting States.)		

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 1358★ July 14, 1977</p> <p>Mr. Bartlett and Mr. Bellmon</p> <p>To amend sec. 447 of the Internal Revenue Code pertaining to accounting procedures for businesses operating nurseries.</p>	July 14, 1977	<p>July 14, 1977.—Statement by Senator Bartlett introducing this bill (Congressional Record S11898).</p> <p>July 21, 1977.—Referred to Office of Management and Budget and Department of the Treasury.</p> <p>(Subject matter enacted into law as H.R. 13511, P.L. 95-600)</p>
<p>S. 1360★ July 14, 1977</p> <p>Mr. Roth and Messrs. Baker, Curtis, Dole, Domenici, Garn, Griffin, Hansen, Heinz, Helms, Johnston, Laxalt, McClure, Schmitt, Schweiker, Stevens, Thurmond, and Tower</p> <p>To provide for permanent tax rate reduction for individuals and businesses.</p>	July 14, 1977	<p>July 14, 1977.—Statement by Senator Roth introducing this bill (Congressional Record S11899).</p> <p>July 14, 1978.—Public hearing.</p> <p>Aug. 16, 1977.—Referred to Office of Management and Budget and Department of the Treasury.</p> <p>(See action on H.R. 13511)</p>
<p>S. 1376 July 18, 1977</p> <p>Mr. Helms and Mr. Morgan</p> <p>To amend the Internal Revenue Code of 1954 with respect to the net operating loss deduction allowable in the case of certain taxpayers. (Allows certain corporations with severe long-term losses a 5-year carryback and 5-year carryover period for net operating losses.)</p>	July 18, 1977	<p>July 18, 1977.—Statement by Senator Helms introducing this bill (Congressional Record S12157).</p> <p>July 21, 1977.—Referred to Office of Management and Budget and Department of the Treasury.</p>
<p>S. 1377★ July 18, 1977</p> <p>Mr. Bentsen and Messrs. Dole and Talmadge</p> <p>To amend title XVIII of the Social Security Act to provide payment for rural health clinic services.</p>	July 18, 1977	<p>July 18, 1977.—Statement by Senator Bentsen introducing this bill (Congressional Record S12158).</p> <p>July 21, 1977.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p> <p>July 21, 1977.—Public hearing.</p> <p>(See action on H.R. 423)</p>

TITLE AND DESCRIPTION	DATE	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
S. 1878★	July 18, 1977	July 18, 1977.—Statement by Senator Schweiker introducing this bill (Congressional Record S12159).
Mr. Schweiker and Messrs. Chafee, Laxalt, and McIntyre		July 25, 1977.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.
To encourage the States to establish cost and quality standards, and to provide incentives to contain inflationary rises in hospital costs, and for other purposes.		(See action on H.R. 5285)
(Bill:		
(A) establishes a Hospital Review Commission which would implement a permanent program to control hospital costs through prospective rate and budget review and approval. The start-up costs for the Commissions would be paid for by the Federal government. Hospital Review Commissions would require:		
<ul style="list-style-type: none"> a. use of a uniform chart of accounts and uniform reporting system; b. prospective (advance) review and approval or disapproval of hospital budgets; c. rate determination encouraged on the basis of a classification of hospitals, where appropriate; d. equal reimbursement rates for all payers with provision that medicare and medicaid costs will be controlled; e. the State commissions would have the option to implement a wage "pass through" for non-supervisory employees; f. the use of positive incentives to encourage administrative efficiency and cost savings; g. provisions for the disclosure of salaries and potential conflicts of interest; h. funding for the commission by an assessment of institutional providers; i. establishment of a review board in each State to monitor activities of the commission; and j. establishment of administrative and judicial authority within the State to adopt regulations and process appeals; 		
(B) Provides for coordination with existing health planning mechanisms by:		
<ul style="list-style-type: none"> a. giving certificate of need agencies (the state or local HSA) the authority and responsibility to decertify beds and services; b. establishing a Federal pool to finance costs of decertification; c. providing that where the commission and State certificate of need agencies (HSA's) are separate the State must adopt a program to ensure coordination between rates and the certification process; and d. requiring extension of PSRO activity to all patient care; 		
(C) Capital Expenditure Controls: An 18-month moratorium on hospital capital expenditures would be imposed to give the HSA's time to become fully established and to prepare and implement decertification programs.		
<ul style="list-style-type: none"> a. Exemptions: Projects necessary to ensure public safety and to maintain quality shall be exempt. Specific exemptions include: <ul style="list-style-type: none"> (1) projects previously approved by certificate of need agencies; and 		

TITLE AND DESCRIPTION

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(ALL CONGRESSIONAL RECORD PAGE NUMBERS
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S. 1878—Continued

(2) projects required by Federal, State and local health and safety requirements;

(D) Establish Federal Standards which would include:

- a. Limit on Federal authority to pre-empt the State program—those states not adequately controlling hospital costs would be subject to the Federal ceiling. However, no State program in states where increases in hospital costs were equal to, or below, the Federal guideline could be pre-empted by the Federal government; and
- b. Authorization to impose immediately in a national revenue ceiling using a rate index similar to that proposed by the Administration.)

S. 1886★

July 19, 1977

Mr. Curtis

To amend title IV of the Social Security Act to make necessary changes in the amount of earned income to be disregarded under the State plan for aid and services to needy families with children.

(Bill:

- (a) Allows a deduction from a recipient's earned income for 80 percent of the reasonable child care expenses for dependent children up to 15 years of age and requires that such deduction be made before computing the earned income of such recipient;
- (b) terminates the application of the formula to the income of a recipient who has received such income for over four consecutive months; and
- (c) prohibits the receipt of aid by any family whose total income, without regard to exclusions, exceeds 150 percent of its needs as established by the State agency administering the program.)

July 19, 1977.—Statement by Senator Curtis introducing this bill (Congressional Record S12864).

July 21, 1977.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.

(See action on H.R. 13511)

TITLE AND DESCRIPTIONS	ACTION (ALL CONGRESSIONAL RECORDS PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORDS)	
<p>S. 1887★</p> <p>July 19, 1977</p> <p>Mr. Curtis</p> <p>To amend title IV of the Social Security Act to reverse the computation of earnings disregards and work-related expenses under the AFDC program.</p>	July 19, 1977	<p>July 19, 1977.—Statement by Senator Curtis introducing this bill (Congressional Record S12864).</p> <p>Aug. 30, 1977.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p> <p>(See action on H.R. 12511)</p>
<p>S. 1888★</p> <p>July 19, 1977</p> <p>Mr. Bellmon</p> <p>To amend title IV of the Social Security Act to allow States to provide community work and training programs under State plans for aid and services to needy families with children.</p>	July 19, 1977	<p>July 19, 1977.—Statement by Senator Bellmon introducing this bill (Congressional Record S12865).</p> <p>July 26, 1977.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p> <p>Mar. 31, 1978.—Adverse report from Department of Health, Education, and Welfare.</p> <p>Apr. 3, 1978.—Report from Office of Management and Budget (concurs with Department of Health, Education, and Welfare.)</p> <p>(See action on H.R. 7200)</p>
<p>S. 1891★</p> <p>July 19, 1977</p> <p>Mr. Bellmon and Mr. Brooke</p> <p>To amend title IV of the Social Security Act to require that dependent children of unemployed fathers be eligible for assistance under the aid to families with dependent children programs, and to provide 100 percent Federal funding for such aid.</p>	July 19, 1977	<p>July 19, 1977.—Statement by Senator Bellmon introducing this bill (Congressional Record S12869).</p> <p>July 26, 1977.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p> <p>(See action on H.R. 7200)</p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
S. 1962★	July 21, 1977	July 21, 1977.—Statement by Senator Nelson introducing this bill (Congressional Record S12584).
Mr. Nelson		Aug. 30, 1977.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.
To amend the Social Security Act and the Internal Revenue Code of 1954 to strengthen the financing of the social security system, to reduce the effect of wage and price fluctuation on the system's benefit structure, and to eliminate from that system gender-based distinctions.		(See action on H.R. 9346)
(Bill:		
<ul style="list-style-type: none"> (a) directs the Secretary of the Treasury, for years in which the unemployment rate has exceeded 6 percent, to transfer from the General Fund of the Treasury to: (1) the Federal Old-Age and Survivors Insurance Trust Fund; (2) the Federal Disability Insurance Trust Fund; and (3) the Federal Hospital Insurance Trust Fund, an amount computed in accordance with a formula set forth in this Act; (b) increases to \$23,400 and \$37,500 for calendar years 1979 and 1980 respectively, the level of wages to which the employer excise tax for purposes of title II and railroad retirement will be applied; (c) sets forth increases in specified amounts of such above contribution and benefit base in calendar years 1979, 1981, 1983, and 1985; (d) increases the rate of tax on wages received by employees and paid by employers, and on the earnings of the self employed for the purposes of title II, and of the hospital insurance program; (e) sets forth a new formula for the computation of the primary insurance amount of an individual who becomes eligible for old age insurance benefits or disability; (f) provides that the minimum monthly insurance benefit under such new formula shall be \$120.00; (g) establishes a method for determining annually the portion of an individual's average indexed monthly earnings upon which an individual's primary insurance amount is based; (h) provides for the recomputation of the benefit amounts of current beneficiaries to assure that no individual receives less under the current method of computing benefit amounts than the amount he would receive under this Act; (i) requires that, in determining the amount on which an individual's primary insurance amount will be based, the paid in wages of a worker and self employment income be indexed to reflect the changes in such wages and income between the year in which such individual became eligible for benefits and each year in which the worker had earnings; (j) establishes new maximum limits on the amount of benefits which an individual may receive; (k) eliminates gender-based distinctions in awarding benefits; (l) equalizes treatment of fathers, husbands, divorced husbands, surviving divorced husbands and widowers with the treatment of their female counterparts under the Old-Age Survivors, and Disability Insurance Program; and (m) sets forth conditions for determining whether a spouse is dependent for the purpose of determining dependency of a spouse.) 		

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 1904</p> <p>July 21, 1977</p> <p>Mr. Bartlett</p> <p>To amend the Customs Administrative Act of 1908 to prohibit the Secretary of the Treasury from extending the privilege of admission free of duty without entry of their baggage and effects to high officials of the U.S. Government.</p>	<p>July 21, 1977.—Statement by Senator Bartlett introducing this bill (Congressional Record S12589).</p> <p>July 27, 1977.—Referred to Office of Management and Budget and Department of the Treasury.</p> <p>Feb. 8, 1978.—Report from Office of Management and Budget (no objection).</p>	
<p>S. 1907</p> <p>July 21, 1977</p> <p>Mr. Williams</p> <p>To amend the Social Security Act to provide medicare benefits for individuals who require total parenteral nutrition (TPN) as a result of intestinal surgery.</p>	<p>July 21, 1977.—Statement by Senator Williams introducing this bill (Congressional Record S12606).</p> <p>July 27, 1977.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>	
<p>S. 1911</p> <p>July 22, 1977</p> <p>Mr. Roth</p> <p>To amend title XVI of the Social Security Act to permit States to establish work program demonstration projects under the aid to families with dependent children program.</p>	<p>July 22, 1977.—Statement by Senator Roth introducing this bill (Congressional Record S12604).</p> <p>July 27, 1977.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>	

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 1912★ Mr. Roth</p> <p>To amend title XI of the Social Security Act to establish work program demonstration projects under the aid to families with dependent children program.</p>	July 22, 1977	<p>July 22, 1977.—Statement by Senator Roth introducing this bill (Congressional Record S12664).</p> <p>July 26, 1977.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p> <p>Mar. 30, 1978.—Adverse report from Department of Health, Education, and Welfare.</p> <p>Apr. 3, 1978.—Report from Office of Management and Budget (concur with Department of Health, Education, and Welfare.)</p>
(See action on H.R. 7399)		
<p>S. 1914 Mr. Bayh and Mr. Inouye</p> <p>To amend title XIX of the Social Security Act to assure that the criteria employed for determining the extent to which income and resources are available to applicants for medical assistance will be the same in those States which do, and in those States which do not, automatically extend eligibility for such assistance to recipients of supplementary security income.</p>	July 25, 1977	<p>July 26, 1977.—Statement by Senator Bayh introducing this bill (Congressional Record S12732).</p> <p>July 27, 1977.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>
<p>S. 1915★ Mr. Church</p> <p>To extend and improve certain provisions relating to the treatment to be accorded to certain disaster victims in the administration of the supplemental security income program established by title XVI of the Social Security Act.</p> <p>(Makes permanent the provisions:</p> <p>(a) exempting from countable income under the SSI program assistance received under the Disaster Relief Act or other Federal statute because of a Presidentially declared disaster; and</p> <p>(b) allowing SSI recipients to continue to receive their full benefits for 18 months if they are forced to move into the household of another because of a Presidentially declared disaster.)</p>	July 25, 1977	<p>July 26, 1977.—Statement by Senator Church introducing this bill (Congressional Record S12733).</p> <p>July 28, 1977.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>
(See action on H.R. 3337)		

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 1921★ July 25, 1977</p> <p>Mr. Dole and Messrs. Ford, Huddleston, Matsunaga, Talmadge, and Young</p> <p>To amend the Internal Revenue Code of 1954 to exempt from taxation amounts received under certain scholarship programs.</p>	<p>July 25, 1977.—Statement by Senator Dole introducing this bill (Congressional Record S12737).</p> <p>July 28, 1977.—Referred to Office of Management and Budget and Department of the Treasury.</p> <p>(See action on H.R. 9251)</p>	
<p>S. 1928★ July 26, 1977</p> <p>Mr. Cranston and Messrs. Anderson, Brooke, Clark, Durkin, Inouye, Moynihan, Pell, Randolph, Riegle, and Williams</p> <p>To amend the Social Security Act to strengthen and improve the program of Federal support for foster care of dependent children with special needs, and for other purposes.</p>	<p>July 26, 1977.—Statement by Senator Cranston introducing this bill (Congressional Record S12807).</p> <p>July 28, 1977.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p> <p>Aug. 12, 1977.—Favorable report from Office of Management and Budget.</p> <p>(See action on H.R. 7300)</p>	
<p>S. 1936★ July 27, 1977</p> <p>Mr. Curtis</p> <p>To amend title XX of the Social Security Act to provide for the reallocation on a pro rata basis of unused Federal funds for social services in any fiscal year to States which previously received an allotment which was insufficient to meet their needs.</p>	<p>Aug. 1, 1977.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p> <p>(See action on H.R. 3387)</p>	
<p>S. 1931★ July 21, 1977</p> <p>Mr. Curtis</p> <p>To amend title II of the Social Security Act to provide that widow's and widower's benefits shall be based upon the amount of the monthly benefit of the deceased individual in the case of a deceased individual who delayed his retirement.</p>	<p>Aug. 9, 1977.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p> <p>(See action on H.R. 9346)</p>	

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
<p>S. 1932★ July 27, 1977</p> <p>Mr. Curtis</p> <p>To amend title IV of the Social Security Act to provide that payments made under the aid to families with dependent children program may be reduced in the case of a dependent child who lives in a home in which a relative is not eligible for aid under such title is also residing.</p>	<p>Aug. 1, 1977.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p> <p>(See action on H.R. 7200)</p>
<p>S. 1930 July 27, 1977</p> <p>Mr. Gravel and Messrs. Domenici, Matsunaga, and Thurmond</p> <p>To amend the Internal Revenue Code of 1954 to provide that the U.S. Tax Court may issue a declaratory judgment with respect to the correctness of a precedential revenue ruling issued by the Secretary of the Treasury which modifies a revenue ruling issued at least 5 years earlier, and for other purposes.</p>	<p>July 27, 1977.—Statement by Senator Gravel introducing this bill (Congressional Record S12888).</p> <p>Aug. 1, 1977.—Referred to Office of Management and Budget and Department of the Treasury.</p>
<p>S. 1942 July 27, 1977</p> <p>Mr. Williams</p> <p>To encourage State and local governments to reform their real property tax systems so as to decrease the real property tax burden of low- and moderate-income individuals who have attained age 65.</p>	<p>July 27, 1977.—Statement by Senator Williams introducing this bill (Congressional Record S12885).</p> <p>Aug. 2, 1977.—Referred to Office of Management and Budget and Department of the Treasury.</p>
<p>S. 1943 July 27, 1977</p> <p>Mr. Curtis</p> <p>To provide that the Inspector General of the Department of Health, Education, and Welfare shall maintain a system of quality control with regard to payments made under the aid to families with dependent children program and the supplemental security income program.</p> <p>(Places the quality control program for AFDC and SSI in the new Inspector General's Office in the Department of Health, Education, and Welfare.)</p>	<p>July 27, 1977.—Statement by Senator Curtis introducing this bill (Congressional Record S12887).</p> <p>Aug. 1, 1977.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
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TITLE AND DESCRIPTION

TITLE AND DESCRIPTION	DATE	ACTION
<p>S. 1944</p> <p>Mr. Curtis</p> <p>To amend title IV of the Social Security Act to authorize the Secretary of Health, Education, and Welfare to reduce Federal financial participation under the aid to families with dependent children program on account of excessive erroneous State payments.</p> <p>(Adopta, under title IV of the Social Security Act, tolerance levels for ineligibility and overpayments, with no Federal participation in amounts in excess of a 4 percent error rate.)</p>	<p>July 27, 1977</p>	<p>July 27, 1977.—Statement by Senator Curtis introducing this bill (Congressional Record S12887).</p> <p>Aug. 1, 1977.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>
<p>S. 1945</p> <p>Mr. Curtis</p> <p>To require the Inspector General of the Department of Health, Education, and Welfare to compile data concerning cases of fraud under the aid to families with dependent children program, and the supplemental security income program.</p> <p>(Requires the Inspector General to collect enumerated statistical data relative to the incidence of fraud and the various levels of administrative and legal actions relating to it under the AFDC and SSI programs.)</p>	<p>July 27, 1977</p>	<p>July 27, 1977.—Statement by Senator Curtis introducing this bill (Congressional Record S12887).</p> <p>Aug. 1, 1977.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>
<p>S. 1946★</p> <p>Mr. Curtis</p> <p>To amend pt. A of title IV of the Social Security Act to provide increased Federal matching funds for the investigation and prosecution of welfare fraud.</p> <p>(Provides 75 percent Federal financial participation in the costs of investigation and prosecution of welfare fraud under AFDC.)</p>	<p>July 27, 1977</p>	<p>July 27, 1977.—Statement by Senator Curtis introducing this bill (Congressional Record S12887).</p> <p>Aug. 1, 1977.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p> <p style="text-align: center;">(See action on H.R. 9346)</p>
<p>S. 1947</p> <p>Mr. Curtis</p> <p>To amend title IV of the Social Security Act to allow access to certain records for purposes of determining eligibility for aid under the aid to families with dependent children program and carrying out the provisions of pt. D of such title.</p> <p>(Authorizes access to records of Federal, State, and local agencies, when necessary for the purpose of determining eligibility for AFDC and in locating absent parents, determining paternity, and establishing or enforcing child support obligations, accompanied by 75 percent Federal funding for the administrative costs of such activities.)</p>	<p>July 27, 1977</p>	<p>July 27, 1977.—Statement by Senator Curtis introducing this bill (Congressional Record S12887).</p> <p>Aug. 30, 1977.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 1948</p> <p>July 27, 1977</p> <p>Mr. Curtis</p> <p>To amend title IV of the Social Security Act to permit States to require, as a condition of eligibility, photo identification cards for recipients of aid to families with dependent children and to provide 75 percent Federal matching funds for the administrative costs thereof.</p> <p>(Permits States to require, as a condition of eligibility, photo-identification cards of AFDC recipients, with 75 percent Federal funding of administrative costs related thereto.</p>	July 27, 1977	<p>July 27, 1977.—Statement by Senator Curtis introducing this bill (Congressional Record S12887).</p> <p>Aug. 1, 1977.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>
<p>S. 1954★</p> <p>July 28, 1977</p> <p>Mr. Curtis and Messrs. Bellmon, Lugar, McGovern, and Tower</p> <p>To repeal the carryover basis provisions added by the Tax Reform Act of 1976.</p>	July 28, 1977	<p>July 28, 1977.—Statement by Senator Curtis introducing this bill (Congressional Record S13004).</p> <p>Aug. 1, 1977.—Referred to Office of Management and Budget and Department of the Treasury.</p> <p>Sept. 12, 1977.—Adverse report from Department of the Treasury.</p> <p>Oct. 26, 27, 28, and 31, 1977.—Public hearings.</p> <p style="text-align: center;">(See action on H.R. 13611)</p>
<p>S. 1955</p> <p>July 28, 1977</p> <p>Mr. Curtis</p> <p>To delay for 1 year the effective date of the changes made by the Tax Reform Act of 1976 in the minimum tax on individuals.</p>	July 28, 1977	<p>July 28, 1977.—Statement by Senator Curtis introducing this bill (Congressional Record S13004).</p> <p>Aug. 15, 1977.—Referred to Office of Management and Budget and Department of the Treasury.</p>
<p>S. 1956</p> <p>July 28, 1977</p> <p>Mr. Curtis</p> <p>To amend the Internal Revenue Code of 1954 to lower the percentage requirements of stock in a decedent's estate in order to qualify for section 303 treatment.</p>	July 28, 1977	<p>July 28, 1977.—Statement by Senator Curtis introducing this bill (Congressional Record S13005).</p> <p>Aug. 3, 1977.—Referred to Office of Management and Budget and Department of the Treasury.</p>
<p>S. 1957</p> <p>July 28, 1977</p> <p>Mr. Curtis and Mr. Zorinsky</p> <p>To amend the Internal Revenue Code of 1954 to exclude certain sales of farms or businesses from treatment as a tax preference for purposes of the minimum tax.</p>	July 28, 1977	<p>July 28, 1977.—Statement by Senator Curtis introducing this bill (Congressional Record S13005).</p> <p>Aug. 5, 1977.—Referred to Office of Management and Budget and Department of the Treasury.</p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 1961</p> <p>July 29, 1977</p> <p>Mr. Gravel</p> <p>To amend the Internal Revenue Code of 1954 to allow a deduction with respect to the exhaustion of geothermal steam and geothermal resources.</p> <p>(Allows as a tax deduction on amount equal to 22 percent of the gross income from a geothermal steam and geothermal resources property.)</p>	July 29, 1977	<p>July 29, 1977.—Statement by Senator Gravel introducing this bill (Congressional Record S13126).</p> <p>Aug. 4, 1977.—Referred to Office of Management and Budget and Department of the Treasury.</p>
<p>S. 1966</p> <p>July 29, 1977</p> <p>Mr. Anderson</p> <p>To amend the Fair Labor Standards Act of 1938 to require prenotification to affected employees and communities of dislocation of business concerns, to provide assistance (including retraining) to employees who suffer employment loss through the dislocation of business concerns, to business concerns threatened with dislocation, and to affected communities, to prevent Federal support for unjustified dislocation, and for other purposes.</p> <p>(Portion of the bill within the jurisdiction of the Committee on Finance provides that if the transfer of operations was not justified that certain tax provisions, including the investment credit, the accelerated depreciation range, the foreign tax credit, the deferral of taxes on foreign income, and deduction of expenses of the transfer, shall be denied the firm for a period of 10 years.)</p>	July 29, 1977	<p>July 29, 1977.—Referred jointly to Committee on Finance, Banking, Housing, and Urban Affairs, and Human Resources.</p> <p>July 29, 1977.—Statement by Senator Anderson introducing this bill (Congressional Record S13128).</p> <p>Aug. 5, 1977.—Referred to Office of Management and Budget and Departments of the Treasury and Labor.</p>
<p>S. 1967</p> <p>Aug. 1, 1977</p> <p>Mr. Byrd of West Virginia and Messrs. Bumpers, Burdick, Chiles, Dole, Durkin, Eastland, Garn, Hayakawa, Laxalt, Leahy, McIntyre, Nelson, Nunn, Sparkman, Stone, and Thurmond.</p> <p>To amend section 218 of the Social Security Act to require that States having agreements entered into thereunder will continue to make social security payments and reports on a calendar-quarter basis.</p>	Aug. 1, 1977	<p>Aug. 4, 1977.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>
<p>S. 1969★</p> <p>Aug. 1, 1977</p> <p>Mr. Hatfield</p> <p>To reform and simplify the Federal individual income tax.</p>	Aug. 1, 1977	<p>Aug. 1, 1977.—Statement by Senator Hatfield introducing this bill (Congressional Record S13186).</p> <p>Aug. 5, 1977.—Referred to Office of Management and Budget and Department of the Treasury.</p>
<p>S. 1971★</p> <p>Aug. 1, 1977</p> <p>Mr. Williams</p> <p>To remove excise tax on bus parts and accessories and to remove excise tax on certain items used in connection with intercity, local, and school buses.</p>	Aug. 1, 1977	<p>Aug. 1, 1977.—Statement by Senator Williams introducing this bill (Congressional Record S13208).</p> <p>Aug. 5, 1977.—Referred to Office of Management and Budget and Department of the Treasury.</p>

(See action on H.R. 13511)

(See action on H.R. 5263)

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 1975★ Aug. 1, 1977 Mr. Dole and Messrs. Humphrey, Inouye, Riegle, Sarbanes, Matsunaga, and Talmadge</p> <p>To amend title XVIII of the Social Security Act to provide coverage for the services of optometrists related to the treatment of aphakia.</p>	Aug. 1, 1977	<p>Aug. 1, 1977.—Statement by Senator Dole introducing this bill (Congressional Record S13210). Aug. 5, 1977.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p> <p style="text-align: center;">(See action on H.R. 13097)</p>
<p>S. 1977 Mr. Javits and Messrs. Case and Williams</p> <p>To amend titles IV, XI, and XIX of the Social Security Act to increase the Federal matching rate for purposes of reimbursement to States under the programs of aid to needy families with children and medical assistance. (Provides for a flat 75 percent reimbursement to States under the AFDC and medicaid programs.)</p>	Aug. 2, 1977	<p>Aug. 2, 1977.—Statement by Senator Javits introducing this bill (Congressional Record S13296). Aug. 5, 1977.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>
<p>S. 1978 Mr. Gravel</p> <p>To amend the Internal Revenue Code of 1954 to provide an increased zero bracket amount and personal exemption deduction amount for individuals residing in Alaska and Hawaii. (Provides for a 25-percent adjustment in the standard deduction and personal exemption for taxpayers in Alaska and a 15-percent adjustment for taxpayers Hawaii.)</p>	Aug. 2, 1977	<p>Aug. 2, 1977.—Statement by Senator Gravel introducing this bill (Congressional Record S13296). Aug. 5, 1977.—Referred to Office of Management and Budget and Department of the Treasury.</p>
<p>S. 1981 Mr. Dole</p> <p>To provide for automatic adjustment of deduction to individual retirement accounts, etc., and for other purposes.</p>	Aug. 2, 1977	<p>Aug. 2, 1977.—Statement by Senator Dole introducing this bill (Congressional Record S13290). Aug. 5, 1977.—Referred to Office of Management and Budget and Department of the Treasury.</p>
<p>S. 1987 Mr. Helms</p> <p>To provide for increased employee ownership of business and accelerated capital formation. (Provides tax deductions for corporations giving their employees stock in the corporation in an amount equal to 25 percent of the employee's salary or \$25,000, whichever is the lesser.)</p>	Aug. 2, 1977	<p>Aug. 2, 1977.—Statement by Senator Helms introducing this bill (Congressional Record S13308). Aug. 5, 1977.—Referred to Office of Management and Budget and Department of the Treasury.</p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
S. 1989★	Aug. 3, 1977	Aug. 3, 1977.—Statement by Senator Haskell introducing this bill (Congressional Record S13435).
Mr. Haskell		Aug. 16, 1977.—Referred to Office of Management and Budget and Department of the Treasury.
To reform the tax laws of the United States.		

(See action on H.R. 13611)

AMENDMENTS

- June 9, 1978 (Haskell) Provides for a 50-percent maximum
No. 1 income tax rate on individuals.
(2454) (Bill):
- (a) repeals Internal Revenue Code tax preference provisions pertaining work incentive programs, alternative tax, minimum tax, dividend exclusion for individuals, depreciation of low-income rental housing, class lives, amortization of pollution control facilities, research, development, and experimental expenditures, amortization of railway rolling stock and job training and child care facilities, and coal, timber and domestic iron ore, expenditures, trusts and estates, earned income, DISCS, ESOPS, small business stock, and the 50 percent tax limitation on personal service income;
 - (b) directs the Secretary of the Treasury to report to Congress concerning tax credit provisions which are not contained within the Internal Revenue Code;
 - (c) increases the maximum surtax exemption, but reduces it, along a graduated scale, for larger corporations;
 - (d) tax credit to taxpayers with net assets below \$2 million;
 - (e) limits intangible drilling expense deductions to exploratory wells;
 - (f) limits certain business deductions for taxpayers with a certain amount of specified tax preferences;
 - (g) provides for a direct Federal subsidy, in lieu of a tax exclusion, for interest on certain governmental obligations;
 - (h) limits the deductions for mortgage interest and individual investment interest;
 - (i) limits the accounting methods used for depreciation deductions for transferred realty and expands the class of property covered by the special rules for such deductions;
 - (j) limits the special deductions attributable to farming;
 - (k) disqualifies from treatment as a corporate reorganization, any transaction in which the shareholders of any corporation end up with less than 25 percent of the total resulting voting power;
 - (l) repeals the special treatment of bad debt reserves by banks and savings and loan institutions;

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

S. 1933—Continued

AMENDMENTS—Continued

- (m) limits the aggregate allowance for depletion for any property to the adjusted basis of the property as determined without regard to depletion deductions;
- (n) repeals the "fresh start" adjustment for carryover property passing at death which receives a carryover basis;
- (o) provides for the inclusion in gross income of the taxpayer's pro rata share of profits made by certain controlled foreign corporations, with special rules for adjustments to basis, the elimination of double taxation, accounting and record requirements, and coordination with other tax provisions;
- (p) reduces the individual marginal income tax rates by 1 percent;
- (q) allows individuals a \$250 income tax credit in lieu of each personal exemption.)

S. 1933

Aug. 3, 1977

Mr. Cranston
and Messrs. Pell and Stone

To amend title XVIII of the Social Security Act to enable certain individuals to enroll in the insurance program established by such title.

(Provides that if one spouse is over 65 and enrolled in medicare, the other spouse, if at least 60 years old, would be able to enroll in the program and receive equivalent benefits at a cost actuarially determined and extends benefits to those receiving social security benefits who are 62 years of age and over; a divorced mother or widow between the ages of 60 and 64 if she is caring for a child under age 18 who is receiving payments based on the worker's record; the dependent parents between the ages of 60 and 64 of a deceased worker; and individuals between the ages of 60 and 64 who are retired on social security disability.)

Aug. 3, 1977.—Statement by Senator Cranston introducing this bill (Congressional Record S13450).

Aug. 16, 1977.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.

S. 1994

Aug. 3, 1977

Mr. Cranston

To amend title XVIII of the Social Security Act so as to permit payment under the medicare program for certain hospital services provided in Veterans' Administration hospitals.

(Permits medicare reimbursement to a Veterans' Administration hospital where an individual eligible for medicare is treated in a VA hospital on the good faith assumption, both on the individual's part and that of the hospital, that he is a veteran who is eligible for VA hospital care under title 38 of the United States Code.)

Aug. 3, 1977.—Statement by Senator Cranston introducing this bill (Congressional Record S13453).

Aug. 16, 1977.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 1997</p> <p>Mr. Inouye and Messrs. Hatfield and Thurmond.</p> <p>To amend the Internal Revenue Code of 1954 to allow a deduction from gross income for social agency, legal, and related expenses incurred in connection with the adoption of a child by the taxpayer.</p>	Aug. 3, 1977	<p>Aug. 3, 1977.—Statement by Senator Inouye introducing this bill (Congressional Record S13455).</p> <p>Aug. 16, 1977.—Referred to Office of Management and Budget and Department of the Treasury.</p>
<p>S. 1999</p> <p>Mr. Bartlett and Mr. Bellmon</p> <p>To amend sec. 447 of the Internal Revenue Code pertaining to the accounting procedures for business operating nurseries.</p>	Aug. 3, 1977	<p>Aug. 15, 1977.—Referred to Office of Management and Budget and Department of the Treasury.</p>
<p>S. 2004★</p> <p>Mr. Inouye and Mr. Ribicoff</p> <p>To amend the Internal Revenue Code of 1954 to permit an individual who is an active participant in a retirement plan to claim the deduction for retirement savings for amounts contributed by him to an individual retirement annuity, or for a retirement bond, to the extent that the amounts paid by him or on his behalf under the retirement plan does not equal the maximum amount of the retirement savings deduction to which he would be entitled if he were not an active participant in such plan.</p>	Aug. 4, 1977	<p>Aug. 4, 1977.—Statement by Senator Inouye introducing this bill (Congressional Record S13713).</p> <p>Aug. 30, 1977.—Referred to Office of Management and Budget and Department of the Treasury.</p> <p>(See action on H.R. 13511)</p>
<p>S. 2005★</p> <p>Mr. Bellmon</p> <p>To amend title XIX of the Social Security Act to delay the effective date for implementing certain methods of determining reasonable costs for skilled nursing facility services and intermediate care facility services, and for other purposes.</p>	Aug. 4, 1977	<p>Aug. 4, 1977.—Statement by Senator Bellmon introducing this bill (Congressional Record S13714).</p> <p>Aug. 15, 1977.—Referred to Office of Management and Budget and Department of the Treasury.</p> <p>(See action on H.R. 3387)</p>
<p>S. 2006★</p> <p>Mr. Curtis</p> <p>To amend title II of the Social Security Act to provide that widow's and widower's benefits shall be based upon the amount of the monthly benefit of the deceased individual in the case of a deceased individual who delayed his retirement.</p>	Aug. 4, 1977	<p>Aug. 16, 1977.—Referred to Office of Management and Budget and Department of the Treasury.</p> <p>(See action on H.R. 9346)</p>
<p>S. 2007</p> <p>Mr. Pell</p> <p>For the relief of William J. Gama.</p>	Aug. 4, 1977	<p>Aug. 31, 1977.—Referred to Office of Management and Budget and Department of the Treasury.</p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 2009★ Aug. 4, 1977</p> <p>Mr. Domenici and Messrs. Brooke, Burdick, Haskell, Percy, and Thurmond</p> <p>To amend title XVIII of the Social Security Act to eliminate certain restrictions and limitations imposed for the receipt of home health services, to redesignate such services as "home care services," to broaden the items and services included within such term "home care services," and otherwise to expand, improve, and make more accessible home care services to those in need thereof; and to amend title XIX to include home care services (as defined in title XVIII) among the services which must be covered under an approved State plan for medical assistance under title XIX.</p>	<p>Aug. 4, 1977.—Statements by Senator Domenici introducing this bill (Congressional Record S13717).</p> <p>Aug. 16, 1977.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>	<p>(See action on H.R. 13097)</p>
<p>S. 2012★ Aug. 4, 1977</p> <p>Mr. Haskell and Messrs. Bentsen, Gravel, Hansen, and Mathias</p> <p>To amend the Trade Expansion Act of 1962 with respect to investigation of the effects on national security importation of refined petroleum products.</p> <p>(Allows the President to make adjustments to license fees or other charges on imported petroleum products that he determines are necessary to protect national security.)</p>	<p>Aug. 4, 1977.—Statement by Senator Haskell introducing this bill (Congressional Record S13726).</p> <p>Aug. 15, 1977.—Referred to Office of Management and Budget, Special Representative for Trade Negotiations, International Trade Commission, Departments of the Treasury, State, and Commerce.</p>	<p>(See action on H.R. 5263)</p>
<p>S. 2018 Aug. 4, 1977</p> <p>Mr. Curtis</p> <p>To amend sec. 514(b) of the Employee Retirement Income Security Act of 1974 to restrict preemption of State law as it relates to employee welfare benefits plans only to the extent such plans are subject to other titles of the employee welfare benefit plans only to the extent that such plans are subject to other titles of the Employee Retirement Income Security Act.</p> <p>(Subjects health insurance trusts, which are not otherwise part of a qualified pension program, to State regulation.)</p>	<p>Aug. 4, 1977.—Jointly referred to the Committees on Finance and Human Resources.</p> <p>Aug. 4, 1977.—Statement by Senator Curtis introducing this bill (Congressional Record S13734).</p> <p>Aug. 15, 1977.—Referred to Office of Management and Budget and Departments of the Treasury and Labor.</p>	<p>(See action on H.R. 9346)</p>
<p>S. 2019 Aug. 4, 1977</p> <p>Mr. Javits and Mr. Brooke</p> <p>To delay the effective date for mandatory coverage of multi-employer plans under title IV of the Employee Retirement Income Security Act of 1974.</p>	<p>Aug. 4, 1977.—Jointly referred to the Committees on Finance and Human Resources.</p> <p>Aug. 15, 1977.—Referred to Office of Management and Budget and Departments of the Treasury and Labor.</p> <p>Oct. 14, 1977.—Public hearing.</p>	

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 2021</p> <p>Mr. Baker and Mr. Tower</p>	Aug. 5, 1977	<p>Aug. 5, 1977.—Statement by Senator Baker introducing this bill (Congressional Record S. 13925).</p> <p>Aug. 16, 1977.—Referred to Office of Management and Budget and Department of the Treasury.</p>
<p>To amend the Internal Revenue Code of 1954 to provide a credit against tax to an individual who constructs, purchases, or rehabilitates a principal residence in a revitalization area and to a lending institution which provides financing for such an individual, and for other purposes.</p>		
<p>S. 2023</p> <p>Mr. Humphrey</p>	Aug. 5, 1977	<p>Aug. 5, 1977.—Statement by Senator Humphrey introducing this bill (Congressional Record S. 13927).</p> <p>Aug. 15, 1977.—Referred to Office of Management and Budget, Special Representative for Trade Negotiations, International Trade Commission, Departments of the Treasury, State, and Commerce.</p>
<p>To authorize nonmarket economy countries to participate in certain programs of the Commodity Credit Corporation.</p>		
<p>S. 2028</p> <p>Mr. Metcalf</p>	Aug. 5, 1977	<p>Aug. 5, 1977.—Statement by Senator Metcalf introducing this bill (Congressional Record S. 13981).</p> <p>Aug. 16, 1977.—Referred to Office of Management and Budget and Departments of the Treasury and Energy.</p>
<p>To amend the Internal Revenue Code of 1954 to provide that income derived from the regulated sale of electrical energy will be exempt from income taxes, to impose an excise tax on the purchase of electrical energy from a public utility, and for other purposes.</p> <p>(Provides that corporations engaged in the sale of electrical energy whose rates are subject to public regulation shall be treated as an organization exempt from Federal income tax under sec. 501(c)(3) of the Code.)</p>		
<p>S. 2030</p> <p>Mr. Anderson</p>	Aug. 5, 1977	<p>Aug. 5, 1977.—Statement by Senator Anderson introducing this bill (Congressional Record S. 13951).</p> <p>Aug. 30, 1977.—Referred to Office of Management and Budget and Department of the Treasury.</p>
<p>To amend the Internal Revenue Code of 1954 to allow a variable rate investment credit with respect to a newly constructed section 1250 property and to allow such credit to individuals in connection with their investment in newly constructed principal residences.</p> <p>(Provides a variable rate investment credit for the construction of new homes which are principal residences and new commercial or industrial buildings.)</p>		
<p>S. 2050</p> <p>Mr. Brooke</p>	Aug. 5, 1977	<p>Aug. 5, 1977.—Statement by Senator Brooke introducing this bill (Congressional Record S13980).</p> <p>Aug. 16, 1977.—Referred to Office of Management and Budget and Department of the Treasury.</p>
<p>To amend the Internal Revenue Code of 1954 to provide a credit for amounts contributed to an individual housing account.</p>		

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
S 2070★	Sept. 8, 1977	Sept. 19, 1977.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.
Mr. Curtis		(See action on H.R. 9346)
To amend title II of the Social Security Act to provide that widow's and widower's benefits shall be based upon the amount of the monthly benefit of the deceased individual in the case of a deceased individual who delayed his retirement.		
S. 2078	Sept. 9, 1977	Sept. 9, 1977.—Statement by Senator Schweiker introducing this bill (Congressional Record S14691).
Mr. Schweiker		Sept. 19, 1977.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.
To amend the Internal Revenue Code of 1954 and the Social Security Act to provide an exemption from coverage under the social security program, through a tax refund procedure, for employees who are members of religious faiths which oppose participation in such program, and to provide a similar exemption on a current basis (pursuant to waiver certificates filed in advance) for employers engaged in farming and their employees in cases where both are members of such faiths; and to make the existing exemption for self-employed members of such faiths available to certain additional individuals.		
S. 2084	Sept. 12, 1977	Sept. 12, 1977.—Jointly referred to Committees on Finance and Human Resources.
Mr. Moynihan and Messrs. Javits and Williams		Sept. 12, 1977.—Statement by Senator Moynihan introducing this bill (Congressional Record S14688).
To replace the existing Federal welfare programs with a single, coordinated program to seek to assure jobs training, and income supplementation for low income citizens able to work and income support for low income citizens in need who are not available for work by reason of disability, age, or family circumstance.		
(Bill would:		Sept. 19, 1977.—Referred to Office of Management and Budget, Departments of the Treasury and Health, Education, and Welfare.
(a) create up to 1.4 million public service jobs for the primary earner in families with children;		Oct. 18, 1977.—Favorable report from Department of Health, Education, and Welfare.
(b) consolidate the three current major income assistance programs—Aid to families with dependent children (AFDC), supplemental security income (SSI) and food stamps—into a single system with uniform rules;		Feb. 7 and 9; Apr. 17, 18, 25, and 26; May 1, 2 and 4, 1978.—Public hearings.
(c) permit families headed by two parents to receive income supplements if the husband's earnings are insufficient to support the family;		
(d) provide a basic Federal benefit floor for all persons;		
(e) provide for a transition period of three years after the new rules go into effect during which Federal support will help States maintain benefits to particular recipients of current programs;		
(f) provide for a three-year preparatory period before the new rules would go into effect, during which a centralized computer system will be constructed; and		
(g) expand the current earned income tax credit for workers in private sector and regular public sector jobs as a supplement to the income of low-wage earners and as an incentive for the maintenance of their work effort.)		

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 2055★ Mr. Tower</p> <p>To amend the Internal Revenue Code of 1954 to provide an investment credit for oil and gas drilling expenditures, and for other purposes.</p>	Sept. 14, 1977	<p>Sept. 14, 1977.—Statement by Senator Tower introducing this bill (Congressional Record S14882).</p> <p>Sept. 19, 1977.—Referred to Office of Management and Budget and Departments of the Treasury and Energy.</p> <p>(See action on H.R. 5263)</p>
<p>S. 2113★ Mr. Allen and Messrs. Heinz, Sparkman, and Thurmond</p> <p>To amend ch. 25 of the Internal Revenue Code of 1954. (Provides that persons engaged in the trade or business of referring individuals to serve as personal attendants, companions or household care persons for children, the elderly or disabled shall not be treated as employers of such persons where the individuals providing the referral service are compensated on a fee basis and neither pay nor receive wages of the individuals actually providing "sitting" services.)</p>	Sept. 20, 1977	<p>Sept. 20, 1977.—Statement by Senator Allen introducing this bill (Congressional Record S15204).</p> <p>Oct. 4, 1977.—Referred to Office of Management and Budget and Department of the Treasury.</p> <p>(See action on H.R. 1904)</p>
<p>S. 2115★ Mr. Ribicoff and Mr. Hollings</p> <p>To amend the Internal Revenue Code of 1954 to provide a fairer system of taxation of income earned abroad by United States citizens living or residing abroad. (Replaces the present foreign income exclusion with a deduction for additional foreign living costs.)</p>	Sept. 21, 1977	<p>Sept. 21, 1977.—Statement by Senator Ribicoff introducing this bill (Congressional Record S15284).</p> <p>Oct. 3, 1977.—Referred to Office of Management and Budget and Department of the Treasury.</p> <p>(See action on H.R. 9251 and 6715)</p>
<p>S. 2124 Mr. DeConcini and Mr. Goldwater</p> <p>To increase the tariff on imported copper and to exclude copper imports from the Generalized System of Preferences created by the Trade Act of 1974.</p>	Sept. 21, 1977	<p>Sept. 21, 1977.—Statement by Senator DeConcini introducing this bill (Congressional Record S15289).</p> <p>Oct. 4, 1977.—Referred to Office of Management and Budget, Special Representative for Trade Negotiations, International Trade Commission, Departments of the Treasury, State, and Commerce.</p> <p>Feb. 18, 1978.—Adverse report from Department of the Treasury.</p> <p>Mar. 22, 1978.—Adverse report from Department of State.</p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 2125★ Sept. 21, 1977</p> <p>Mr. Williams</p> <p>To amend title IV of the Employee Retirement Income Security Act of 1974 to authorize the Pension Benefit Guaranty Corporation to extend for not more than 18 months, the date on which the corporation first begins paying benefits under terminated multiemployer plans.</p>	<p>Sept. 21, 1977.—Jointly referred to Committees on Finance and Human Resources.</p> <p>Sept. 21, 1977.—Statement by Senator Williams introducing this bill (Congressional Record S15293).</p> <p>Oct. 4, 1977.—Referred to Office of Management and Budget and Departments of the Treasury and Labor.</p> <p>Nov. 1, 1977.—Reported favorably to the Senate (S. Rept. 95-570) jointly by the Committees on Finance and Human Resources mandating a deferral for 18 months—until July 1, 1979—of the date on which mandatory insurance coverage will begin and provides that by not later than July 1, 1978, PBGC will submit to the Congress a comprehensive report analyzing the foreseeable effects of mandatory coverage on PBGC's financial condition, alternatives available to the corporation to ensure proper financing of PBGC's multiemployer plan program and proper coverage for such plans, and PBGC's recommendations for any title IV amendments it believes necessary respecting multiemployer plans.</p> <p>Nov. 3, 1977.—Senate indefinitely postponed bill.</p>	
<p>S. 2128★ Sept. 22, 1977</p> <p>Mr. Inouye and Messrs. Chiles, Clark, Dole, Domenici, Eagleton, Ford, Haskell, Hathaway, Laxalt, Randolph, Schmitt, Thurmond, and Tower</p> <p>To amend the Internal Revenue Code of 1954 to eliminate the adjusted gross income limitation on the credit for the elderly, to increase the amount of such credit, and for other purposes.</p>	<p>Sept. 22, 1977.—Statement by Senator Inouye introducing this bill (Congressional Record S15300).</p> <p>Oct. 3, 1977.—Referred to Office of Management and Budget and Department of the Treasury.</p> <p>July 24, 1978.—Public hearing.</p> <p style="text-align: center;"><i>(See action on H.R. 13511)</i></p>	
<p>S. 2130 Sept. 22, 1977</p> <p>Mr. Packwood and Messrs. Domenici, Gravel, Hatfield, Haskell, Javits, and Stevens</p> <p>To amend the Internal Revenue Code of 1954 to provide the same tax exemptions and general tax treatment to recognized Indian tribes as are applicable to other governmental units.</p>	<p>Sept. 22, 1977.—Statement by Senator Packwood introducing this bill (Congressional Record S15370).</p> <p>Oct. 3, 1977.—Referred to Office of Management and Budget and Department of the Treasury.</p>	

ACTION

(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

TITLE AND DESCRIPTION	Sept. 26, 1977	Sept. 26, 1977.—Statement by Senator Packwood introducing this bill (Congressional Record S15625). Oct. 7, 1977.—Referred to Office of Management and Budget and Department of the Treasury. Jan. 18, 19, and 20, 1978.—Public hearings.
<p>S. 2142★</p> <p>Mr. Packwood and Messrs. Allen, Anderson, Cannon, Curtis, Danforth, DeConcini, Dole, Domenici, Durkin, Garn, Goldwater, Gravel, Griffin, Hansen, Hatch, Hathaway, Hayakawa, Heinz, Helms, Humphrey, Inouye, Jackson, Johnston, Laxalt, Lugar, McClure, McGovern, Magnuson, Mathias, Matsunaga, Melcher, Moynihan, Nelson, Pearson, Randolph, Ribicoff, Riegle, Schmitt, Schweiker, Sparkman, Stevens, Thurmond, Tower, Wallop, Young, and Zorinsky</p>		
<p>To amend the Internal Revenue Code of 1954 to permit a taxpayer to claim a credit for amounts paid as tuition to provide education for himself, for his spouse, or for his dependents, and to provide that such credit is refundable.</p> <p>(Allows a refundable tax credit for tuition paid to institutions of higher education (including institutions for graduate study), vocational schools, and accredited and tax-exempt secondary or elementary schools by a taxpayer for himself, for his spouse, or for any dependents for whom the taxpayer is entitled to claim a personal exemption under section 151(e). The credit is 50 percent of the tuition expenses paid by a taxpayer during a taxable year, but is limited to a maximum of \$500 with respect to the tuition paid for any individual. If more than one taxpayer pays an individual's tuition, the credit must be prorated among such taxpayers. A credit is allowed for a spouse's expenses, only if the taxpayer is entitled to an exemption for his spouse under section 151(b) or they file a joint return. No trade or business expense deduction under section 162 may be claimed for any tuition taken into account in determining this credit.)</p>		(See action on H.R. 3946 and 13511)
<p>S. 2148</p> <p>Mr. Moynihan</p> <p>To amend the Internal Revenue Code of 1954 to provide rules for the tax treatment of employees under certain profit sharing plans.</p> <p>(Preserves the deferral of taxation for employees who satisfy certain specific requirements set forth in the bill in deferring the receipt of income under a cash or deferred profit-sharing plan which satisfy certain requirements which are also set forth in the bill.)</p>	Sept. 27, 1977	Nov. 14, 1977.—Referred to Office of Management and Budget and Department of the Treasury.

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORDS)	
<p>S. 2158★ Mr. Stennis and Mr. Eastland</p>	Sept. 27, 1977	<p>Sept. 27, 1977.—Statement by Senator Stennis introducing this bill (Congressional Record S15719). Oct. 4, 1977.—Referred to Office of Management and Budget and Department of the Treasury.</p>
<p>To amend the Internal Revenue Code of 1954 to provide a special computation for determining the public support of certain charitable organizations. (See action on H.R. 3790)</p>		
<p>S. 2158 Mr. Dole</p>	Sept. 27, 1977	<p>Sept. 27, 1977.—Statement by Senator Dole introducing this bill (Congressional Record S15722). Oct. 3, 1977.—Referred to Office of Management and Budget and Department of the Treasury.</p>
<p>To amend the Internal Revenue Code of 1954 with respect to the treatment of amounts paid to relatives for purposes of the credit for expenses for household and dependent care services necessary for gainful employment. (Provides a 20 percent credit on day care expenses when the grandparents are employed to sit with the children.)</p>		
<p>S. 2160 Mr. Moynihan</p>	Sept. 29, 1977	<p>Sept. 29, 1977.—Referred jointly to Committees on Finance and Human Resources. Oct. 4, 1977.—Referred to Office of Management and Budget and Department of the Treasury.</p>
<p>To amend the Employee Retirement Income Security Act of 1974 to provide additional time to study salary reduction and cash and deferred option profit-sharing plans.</p>		
<p>S. 2173 Mr. Mathias</p>	Oct. 4, 1977	<p>Oct. 4, 1977.—Jointly referred to Committees on Finance and the Judiciary. Oct. 4, 1977.—Statement by Senator Mathias introducing this bill (Congressional Record S16232). Nov. 14, 1977.—Referred to Office of Management and Budget and Department of the Treasury.</p>
<p>To provide for Federal judicial review of the application of jurisdictional guidelines for the State taxation of interstate commerce and for the apportionment of interstate income among the States.</p>		

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 2175</p> <p>Mr. Durkin and Messrs. Hathaway and Stone</p> <p>To amend sec. 232 of the Trade Expansion Act of 1962 to prohibit the President from increasing the rate of duty on imports of petroleum and petroleum products in the absence of a national military emergency.</p>	Oct. 5, 1977	<p>Oct. 5, 1977.—Statement by Senator Durkin introducing this bill (Congressional Record S16426).</p> <p>Nov. 14, 1977.—Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, Departments of the Treasury, State, and Commerce.</p>
<p>S. 2190</p> <p>Mr. Church and Mr. Williams</p> <p>To amend title XVIII of the Social Security Act to give the Secretary of Health, Education, and Welfare authority to waive all or part of an automatic increase in the inpatient hospital deductible.</p>	Oct. 11, 1977	<p>Oct. 11, 1977.—Statement by Senator Church introducing this bill (Congressional Record S16042).</p> <p>Oct. 14, 1977.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>
<p>S. 2194</p> <p>Mr. Curtis</p> <p>For the relief of Milton G. and Evelyn Hedstrom. (Provides that if Milton G. and Evelyn Hedstrom transfer to an individual retirement account the sum of \$23,292.57 within sixty days after the date of enactment of this act, then, for purposes of section 402(a)(5) of the Internal Revenue Code of 1954 they shall be treated and considered as having transferred all the property Milton G. Hedstrom received as a lump-sum distribution from the profit-sharing plan of the Kansas-Nebraska Natural Gas Company, Inc., to an individual retirement account and such sum shall not be included in the Hedstrom's taxable income for taxable year 1976.)</p>	Oct. 12, 1977	<p>Oct. 19, 1977.—Referred to Office of Management and Budget and Department of the Treasury.</p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 2196★ Mr. Biden</p> <p>Oct. 12, 1977</p> <p>To repeal the changes in the exclusion for sick pay made by the Tax Reform Act of 1976, and for other purposes. (Reinstates the sick pay exclusion with a phaseout between \$15,000 and \$20,200 of taxable income.)</p>	Oct. 12, 1977	<p>Oct. 12, 1977.—Statement by Senator Biden introducing this bill (Congressional Record S17057).</p> <p>Oct. 17, 1977.—Referred to Office of Management and Budget and Department of the Treasury.</p> <p>(See action on H.R. 3477)</p>
<p>S. 2198 Mr. Haskell</p> <p>Oct. 12, 1977</p> <p>To amend the Internal Revenue Code of 1954 to provide a credit against taxes for certain amounts paid for the care of individuals over 65 years of age and disabled individuals.</p>	Oct. 12, 1977	<p>Oct. 12, 1977.—Statement by Senator Haskell introducing this bill (Congressional Record S17059).</p> <p>Oct. 17, 1977.—Referred to Office of Management and Budget and Department of the Treasury.</p>
<p>S. 2204★ Mr. Gravel</p> <p>Oct. 13, 1977</p> <p>and Messrs. Anderson, Baker, Bartlett, Bayh, Bentsen, Bumpers, Case, Church, Cranston, Curtis, Domenici, Dole, Durkin, Eagleton, Ford, Goldwater, Griffin, Hart, Haskell, Hansen, Hatfield, Hathaway, Hayakawa, Heinz, Helms, Huddleston, Humphrey, Inouye, Javits, Leahy, Lugar, McIntyre, Mathias, Matsunaga, Morgan, Moynihan, Muskie, Packwood, Percy, Ribicoff, Riegle, Sasser, Sparkman, Stevenson, Thurmond, Tower, Wallop, Welcker, Williams, and Zorinsky.</p> <p>To amend sec. 4940 of the Internal Revenue Code of 1954 to reduce the excise tax based on the investment income of private foundations from 4 percent to 2 percent.</p>	Oct. 13, 1977	<p>Oct. 13, 1977.—Statement by Senator Gravel introducing this bill (Congressional Record S17115).</p> <p>Oct. 17, 1977.—Referred to Office of Management and Budget and Department of the Treasury.</p> <p>(See action on H.R. 13511)</p>
<p>S. 2213 Mr. Williams and Mr. Zorinsky</p> <p>Oct. 17, 1977</p> <p>To amend the Internal Revenue Code of 1954 to provide a credit against income tax for certain amounts paid for domestic assistance for disabled individuals.</p>	Oct. 17, 1977	<p>Oct. 17, 1977.—Statement by Senator Williams introducing this bill (Congressional Record S17208).</p> <p>Oct. 20, 1977.—Referred to Office of Management and Budget and Department of the Treasury.</p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
S. 2216★	Oct. 19, 1977	Oct. 28, 1977.—Referred to Office of Management and Budget and Department of the Treasury.
Mr. Curtis and Mr. Nelson		<i>(See action on H.R. 13511)</i>
To amend the Internal Revenue Code of 1954 to equalize the treatment of charitable contributions and investment tax credits for certain cooperatives and their members. (Increases the limitations on charitable deductions and investment tax credits taken by cooperative corporations and allows cooperatives to allocate their investment credits among their patrons.)		
S. 2227	Oct. 20, 1977	Oct. 20, 1977.—Statement of Senator Byrd introducing this bill (Congressional Record S17450). Oct. 26, 27, 28, and 31, 1977.—Public hearings. Nov. 14, 1977.—Referred to Office of Management and Budget and Department of the Treasury.
Mr. Byrd of Virginia and Messrs. Hansen, Haskell, Lugar, Thurmond, Tower, and Zorinsky		
To postpone the effective date of the carryover basis provisions of the Internal Revenue Code of 1954.		
S. 2228★	Oct. 20, 1977	Oct. 20, 1977.—Statement by Senator Byrd introducing this bill (Congressional Record S177450). Oct. 26, 27, 28, and 31, 1977.—Public hearings. Oct. 28, 1977.—Referred to Office of Management and Budget and Department of the Treasury.
Mr. Byrd of Virginia and Messrs. Hansen and Zorinsky		<i>(See action on H.R. 13511)</i>
To amend the Internal Revenue Code of 1954 to make certain changes in the estate and gift tax provisions amended or added by the Tax Reform Act of 1976.		
S. 2233	Oct. 20, 1977	Oct. 20, 1977.—Statement by Senator DeConcini introducing this bill (Congressional Record S17455). Oct. 28, 1977.—Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, Departments of the Treasury, State, and Commerce. May 20, 1978.—Adverse report from Department of State. May 30, 1978.—Adverse report from Office of Management and Budget. May 30, 1978.—Adverse report from the Department of the Treasury.
Mr. DeConcini and Messrs. Domenici and Goldwater		
To increase the duty on imported copper by an amount which offsets the cost incurred by copper producers in the United States in meeting domestic environmental requirements.		

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 2238★</p> <p>Mr. Hathaway</p> <p>To amend the Internal Revenue Code of 1954 to simplify the tax laws relating to the basis of property passing from a decedent, and for other purposes.</p>	Oct. 26, 1977	<p>Oct. 26, 1977.—Statement by Senator Hathaway introducing this bill (Congressional Record S17796).</p> <p>Nov. 1, 1977.—Referred to Office of Management and Budget and Department of the Treasury.</p> <p>(See action on H.R. 13511)</p>
<p>S. 2241★</p> <p>Mr. Johnston</p> <p>To amend the Internal Revenue Code of 1954 to permit long-term lessees to take the amortization deduction, in lieu of depreciation, for rehabilitation of certified historic structures.</p>	Oct. 27, 1977	<p>Oct. 27, 1977.—Statement by Senator Johnston introducing this bill (Congressional Record S17936).</p> <p>Nov. 1, 1977.—Referred to Office of Management and Budget and Department of the Treasury.</p> <p>(See action on H.R. 6715)</p>
<p>S. 2245</p> <p>Mr. Stennis and Mr. Eastland</p> <p>To amend sec. 453 of the Internal Revenue Code of 1954. (Provides that ordinary promissory notes shall be treated as evidence of indebtedness for purposes of reporting income from certain sales on the installment method.)</p>	Oct. 27, 1977	<p>Nov. 1, 1977.—Referred to Office of Management and Budget and Department of the Treasury.</p>
<p>S. 2250</p> <p>Mr. Bentsen and Mr. Randolph.</p> <p>To amend title II of the Social Security Act to eliminate the waiting periods for disability benefits and hospital insurance benefits with respect to any individual who becomes disabled as a result of a traumatic spinal cord injury.</p>	Oct. 27, 1977	<p>Oct. 27, 1977.—Statement by Senator Bentsen introducing this bill (Congressional Record S17937).</p> <p>Nov. 1, 1977.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
<p>S. 2261★</p> <p>Mr. Hathaway and Mr. Clark.</p> <p>To implement the United Nations Convention on the Means of Prohibiting and Preventing the Illicit Import, Export, and Transfer of Ownership to Cultural Property.</p>	<p>Oct. 23, 1977</p> <p>Oct. 23, 1977.—Statement by Senator Hathaway introducing this bill (Congressional Record S18075).</p> <p>Nov. 1, 1977.—Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, Departments of the Treasury, State, and Commerce.</p> <p>Dec. 12, 1977.—Favorable report from Office of Management and Budget.</p> <p>Jan. 11, 1978.—Report from International Trade Commission (analysis).</p> <p>July 11, 1978.—Favorable report from the Department of State.</p> <p style="text-align: center;"><i>(See action on H.R. 5263 and 5643)</i></p>

<p>S. 2264</p> <p>Mr. Packwood and Mr. Ribicoff</p> <p>To amend the Internal Revenue Code to clarify the tax status of income from lending of securities by exempt organizations. (Provides that income received by exempt organizations from the lending of securities is to be treated as investment income, and not subject to the tax on unrelated business income.)</p>	<p>Oct. 29, 1977</p> <p>Oct. 29, 1977.—Statement by Senator Packwood introducing this bill (Congressional Record S18182).</p> <p>Nov. 1, 1977.—Referred to Office of Management and Budget and Department of the Treasury.</p>
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TITLE AND DESCRIPTION	COMMITTEE ACTION
<p>S. 2266★</p> <p>Mr. DeConcini and Mr. Wallop</p> <p>To establish a uniform law on the subject of bankruptcies.</p> <p style="text-align: center;">AMENDMENTS</p> <p>Sept. 6, 1978 No. 1 (3578)</p> <p>(Bartlett) Allows a bankrupt to rescind any revival or reaffirmation within 30 days of such action.</p>	<p>July 14, 1978</p> <p>July 14, 1978.—Reported favorably to the Senate (S. Rept. 95-989), by the Senate Judiciary Committee.</p> <p>July 14, 1978.—Referred to Finance Committee for not to exceed 30 days to consider certain provisions of the bill.</p> <p>Aug. 4, 1978.—Public hearing.</p> <p>Aug. 10, 1978.—Reported favorably to the Senate (S. Rept. 95-1106), with the following amendments:</p> <ol style="list-style-type: none"> 1. Under current law, a debtor who has gone into bankruptcy is generally precluded from having the Tax Court determine personal liability for nondischargeable taxes. The Committee decided to permit a debtor to choose to have personal liability for nondischargeable taxes determined in either the United States Tax Court or the Bankruptcy Court. The debtor's choice of one court would preclude the jurisdiction of the other court. 2. Public Law 94-253, dealing with the Final System Plan for reorganizing the Eastern railroads, provided for the tax-free sale or exchange of property under the Railroad Revitalization and Regulatory Reform Act of 1976, but did not address the issue of the recapture of investment tax credits as a result of any sale or exchange of property thereunder. Present law would make these investment tax credits subject to recapture by the selling corporation. The Committee amendment would provide that no investment tax credit recapture would occur in a disposition of property under any insolvency reorganization under either section 371 or 374 of the Internal Revenue Code.

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

S. 2266★—Continued

COMMITTEE ACTION—Continued

3. Amendments to section 346 of the bill would provide a definition of when a tax is "incurred" for purposes of various tax collection rules, remove any tax penalty on a debtor, or bankruptcy trustee for failure to make a timely tax payment if the bankruptcy rules prevent the payment of the tax on time, and remove certain rules regarding State and local taxes in a bankruptcy situation.
4. Amendments to section 505 of the bill would give the bankruptcy court jurisdiction to rule on a refund claimed by the bankruptcy trustee and to rule on any tax penalty assessed against the debtor's estate, and make a prompt audit mandatory only if the trustee determines that a surplus is reasonably likely to be returned to the individual debtor.
5. Amendments to section 507 of the bill would give a recaptured tax credit or reduction first priority as normal administrative period taxes incurred by the estate as under present law, give sixth priority to taxes for which an offer in compromise is pending (provided the tax would have had priority if the debtor had filed in bankruptcy on the date of the original offer in compromise), and provide that a debtor who is making installment payments of tax liabilities will discount these installment payments to the present value and pay them as much as possible in a lump sum out of estate assets.
6. Amendments to section 523 of the bill would delete a provision relating to nondischarge of taxes for which a deferred payment agreement had been negotiated between the debtor and the IRS, provide relief from any prepetition taxes of the debtor for any portion of a nondischargeable tax liability for which the tax authority fails to file a timely claim, and relieve the debtor of interest which runs during the bankruptcy proceeding on a nondischargeable tax liability.
7. An amendment to section 728 of the bill would delete provisions of the bill relating to State and local tax rules on liquidation cases. These matters will be the subject of legislation next year.
8. Amendments to section 1146 of the bill would delete the rules governing taxable years and filing requirements, delete the bill's language permitting the bankruptcy court to determine the tax effects of a reorganization plan after a request for a private IRS ruling, and relocate in the bill certain provisions relating to the liability of a debtor or his successor for prepetition or administrative taxes and the provision that a bankruptcy reorganization plan cannot be confirmed if its principal purpose is tax avoidance.
9. An amendment to section 1331 of the bill would permit a nondischargeable tax to be collected from a debtor after bankruptcy only if it complies with the restrictions on assessment and collection of taxes and makes payment of a nondischargeable tax subject to the general rules for wage earner plans.
10. An amendment to section 103 of the bill would apply the Internal Revenue Code rule regarding the suspension of the statute of limitations for tax liabilities while a taxpayer's assets are in the control or custody of a court to bankruptcy cases as well.
11. An amendment to section 506 of the bill would assure that the failure of the tax authority to file a claim on a nondischargeable tax liability would not cause a tax lien securing the claim to be void.

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

S. 2286★—Continued

12. An amendment to section 511 of the bill would remove the priority of a Treasury claim for FUTA payments if a debtor's FUTA credit is reduced because of the debtor's late payment of a State unemployment contribution.
13. Amendments to section 541 of the bill would exclude from property of the estate any property which the debtor held as trustee for another debtor or any tax withheld from others under Federal, State or local law, whether or not these amounts were segregated; and
14. An amendment to section 1325 would require that tax debts be paid in cash and permit taxes to be paid in deferred cash installments under the general rules applicable to debt payments in a wage earner plan.

SENATE ACTION

Sept. 7, 1978.—Committee on the Judiciary was discharged from further consideration of H.R. 8200, and the bill was then passed after striking all after the enacting clause and inserting in lieu thereof the text of S. 2286, which had at first been amended by adoption of committee amendments and the following additional amendments:

- (a) *DeConcini UP amendment No. 1818*, making technical and conforming changes to certain tax related provisions, by voice vote (Congressional Record S14720);
- (b) *DeConcini UP amendment No. 1819*, adding definitions of "forward contract" and "forward contract merchant" to subchapter IV, by voice vote (Congressional Record S14720);
- (c) *DeConcini UP amendment No. 1920*, clarifying certain provisions of sec. 365 dealing with executory contracts and unexpired leases, by voice vote (Congressional Record S14721); and
- (d) *Bartlett UP amendment No. 1821, modified*, allowing a bankrupt to rescind any revival or reaffirmation within 30 days of such action, by rollcall vote (No. 373), of 51 yeas, 20 nays (Congressional Record S14722).

(See further action on H.R. 8200)

S. 2268

Nov. 1, 1977

Mr. Mathias

To amend title XIX of the Social Security Act to permit States to disregard cost-of-living increases in the computation of an individual's income for purposes of determining an individual's eligibility for medical assistance under the medicaid program.

Nov. 1, 1977.—Statement by Senator Mathias introducing this bill (Congressional Record S18345).

Nov. 14, 1977.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.

Nov. 1, 1977.—Statement by Senator Schweiker introducing this bill (Congressional Record S18346).

S. 2271

Nov. 1, 1977

Mr. Schweiker

To amend the Trade Act of 1974 to provide that the President may not reduce or terminate import relief if the Congress disapproves such action.

Nov. 7, 1977.—Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, Departments of the Treasury, State, and Commerce.

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
S. 2279★	Nov. 2, 1977	Nov. 2, 1977.—Jointly referred to Committees on Finance, Governmental Affairs, Human Resources, and Armed Services. Nov. 2, 1977.—Statement by Senator McGovern introducing this bill (Congressional Record S18479). Nov. 8, 1977.—Referred to Office of Management and Budget and Departments of the Treasury and Labor.
Mr. McGovern and Mr. Mathias		
To facilitate the economic adjustment of communities, industries, and workers to civilian-oriented initiatives, projects, and commitments when they have been substantially and seriously affected by reductions in defense contracts, military facilities, and arms export which have occurred as a result of the Nation's efforts to pursue an international arms policy control and to realign defense expenditures according to changing national security requirements, and to prevent the ensuing dislocations from contributing to or exacerbating recessionary effects.		
<i>(See action on H.R. 11711)</i>		
S. 2282	Nov. 3, 1977	Nov. 3, 1977.—Statement by Senator Stevenson introducing this bill (Congressional Record S18851). Nov. 8, 1977.—Referred to Office of Management and Budget and Departments of the Treasury and Labor.
Mr. Stevenson		
To amend the Internal Revenue Code of 1954 to provide that certain annual additions with respect to a participant in a pension plan may exceed 25 percent of the participant's compensation.		
S. 2288	Nov. 3, 1977	Nov. 3, 1977.—Statement by Senator Heins introducing this bill (Congressional Record S18658). Nov. 11, 1977.—Referred to Office of Management and Budget and Departments of the Treasury and Labor.
Mr. Heins		
To establish the medicare system, a special program of long-term care services for individuals covered under pt. B of medicare, receiving supplementary security income benefits, or eligible to enroll under pt. B of medicare; to establish special Federal, and provide for the establishment of such special programs; and for other programs.		
(Bill:		
<ul style="list-style-type: none"> (a) creates a 5-man Federal Advisory Council on long-term care, whose designated chairman is the Commissioner of the Administration on Aging and whose functions are to provide advice and recommendations to the Secretary and to approve all long-term care regulations of the Secretary before they become effective; (b) establishes a simplified enrollment process for the elderly which enables persons already enrolled under pt. B of medicare to be simultaneously enrolled under a new pt. D—the long-term care services program; (c) creates a State long-term care agency which will designate service areas within the State and assist the organization of community long-term care centers; (d) establishes a Federal long-term care trust fund derived from individual premiums and general revenues of Federal and State governments—with the State contributions set at 10 percent; (e) provides that the community long-term care centers would function as providers, certifiers, evaluators, and guarantors of service; (f) provides a \$36-per-year increase in supplemental security income benefits which will cover the \$3 per month premium established by pt. D; and (g) amends the Public Health Service Act to provide for the training of personnel, to implement this system.) 		

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
S. 2317	Nov. 15, 1977	Nov. 15, 1977.—Statement by Senator Heins introducing this bill (Congressional Record S19028).
Mr. Heins and Messrs. Allen, Anderson, Bayh, DeConcini, Eagleton, Glenn, Haskell, Hatch, Hollings, Huddleston, Lugar, Metzger, Moyrhan, Percy, Randolph, Sasser, Schweiker, and Stevenson		Nov. 22, 1977.—Referred to Office of Management and Budget, Special Representative for Trade Negotiations, International Trade Commission, Departments of the Treasury, State, and Commerce.
To amend the Antidumping Act of 1921, the Trade Act of 1974 and the Tariff Act of 1930 to improve procedures relating to the determination of certain unfair foreign trade practices.		
(Bill:		
<ul style="list-style-type: none"> (a) provides for a 2-House congressional override should the President revise or revoke an earlier decision; (b) permits the President to make such a redetermination only once every 12 months; (c) provides that the Presidential determination must be made within 30 days of receiving the required advice from the International Trade Commission (ITC) and Departments of Labor and Commerce; (d) gives the Special Trade Representative 45 days to begin an investigation of a complaint, 6 months to finish it, and 45 days to begin hearings reviewing the STR determination; (e) requires that a Treasury investigation must begin within 30 days of receipt of a complaint or petition relating to countervailing duties; (f) requires that any investigation begin within 30 days of receipt of a complaint relating to unfair methods of competition; (g) requires that after a tentative finding of dumping, instead of requiring a bond to cover prospective duties, the full amount of estimated dumping duties will be held in escrow pending a final determination; (h) requires that after a final determination of dumping, an across-the-board assessment of duties based on the fair value data compiled during the dumping investigation be conducted rather than the current system of case-by-case assessment based on new figures; (i) makes Treasury's 3 month final determination process and the ITC's 3 month injury investigation concurrent rather than consecutive; (j) eliminates the possibility of interim referral to the ITC during the 6 month Treasury investigatory process; and (k) requires an annual Treasury Department report of its actions to enforce the act and the results of those actions.) 		

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 2319</p> <p>Nov. 15, 1977</p> <p>Mr. Bumpers</p> <p>To amend the Internal Revenue Code of 1954, as amended. (Excludes from taxation, interest on industrial development bonds used to finance air and water pollution control facilities.)</p>	Nov. 15, 1977	<p>Nov. 15, 1977.—Statement by Senator Bumpers introducing this bill (Congressional Record S19033).</p> <p>Nov. 22, 1977.—Referred to Office of Management and Budget and Department of the Treasury,</p>
<p>S. 2327★</p> <p>Nov. 22, 1977</p> <p>Mr. Melcher and Messrs. Abourezk, McGovern and Zorinsky.</p> <p>To amend the Internal Revenue Code of 1954 to allow the payment of income tax on certain income support or deficiency payments to wheat and feed grain producers to be made in the year when the income normally received from the crops have been reported.</p>	Nov. 22, 1977	<p>Nov. 22, 1977.—Statement by Senator Melcher introducing this bill (Congressional Record S19116).</p> <p>Dec. 7, 1977.—Referred to Office of Management and Budget and Departments of the Treasury and Agriculture.</p> <p style="text-align: center;"><i>(See action on H.R. 11655)</i></p>
<p>S. 2335</p> <p>Dec. 1, 1977</p> <p>Mr. Morgan and Messrs. Danforth, Domenici, Hatfield of Oregon, Hollings, Leahy, and Nunn</p> <p>To amend the Social Security Act and Internal Revenue Code to provide coverage under the social security system for Members of Congress and employees of the legislative branch.</p>	Dec. 1, 1977	<p>Dec. 1, 1977.—Statement by Senator Morgan introducing this bill (Congressional Record S19253).</p> <p>Dec. 7, 1977.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 2338</p> <p>Mr. Williams</p> <p>To amend the Tariff Schedules of the United States to provide a temporary suspension of the duty on mineral wool.</p>	<p>Dec. 1, 1977</p>	<p>Dec. 1, 1977.—Statement by Senator Williams introducing this bill (Congressional Record S19262).</p> <p>Dec. 7, 1977.—Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, Departments of the Treasury, State, and Commerce.</p> <p>July 3, 1978.—Favorable report from the Department of the Treasury.</p> <p>July 7, 1978.—Favorable report from the Department of State.</p> <p>July 18, 1978.—Favorable report from the Department of Commerce.</p>
<p>S. 2352★</p> <p>Mr. Long</p> <p>To amend the Internal Revenue Code of 1954 and the Employee Retirement Income Security Act of 1974 to make compliance with Federal employee benefit plan requirements easier by eliminating dual Treasury Department and Labor Department jurisdiction over certain requirements and reducing the number of reports and other paperwork required, and for other purposes.</p>	<p>Dec. 15, 1977</p>	<p>Dec. 15, 1977.—Reported favorably to the Senate (S. Rept. 95-613) without amendment.</p> <p><i>(See action on H.R. 13511)</i></p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
S. 2360★	Dec. 15, 1977	Dec. 15, 1977.—Statement by Senator Moynihan introducing this bill (Congressional Record 819717).
Mr. Moynihan and Messrs. Anderson, Bentsen, Brooke, Pumper, Church, De- Concini, Ford, Gravel, Griffin, Hathaway, Hayakawa, Huddles- ton, Javits, Johnston, Kennedy, Mathias, Muskie, Nelson, Perry, Ribicoff, Sasser, Sparkman, Stevenson, Stoue, Tower, Weicker, and Williams		Dec. 29, 1977.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.
		Feb. 3, 1978.—Favorable report from the Office of Management and Budget.
To authorize an appropriation to reimburse certain expenditures for social services provided by the States prior to Oct. 1, 1975, under titles I, IV, VI, X, XIV, and XVI of the Social Secu- rity Act.		COMMITTEE ACTION
		Feb. 7, 1978.—Reported favorably to the Senate (S. Rept. 95-632), with an amendment authorizing appropriations in fiscal year 1979 (rather than 1978), to conform to the congressional budget process.
		May 23, 1978.—Indefinitely postponed.
		<i>(See action on H.R. 11370)</i>

S. 2363★	Dec. 15, 1977	Dec. 15, 1977.—Statement by Senator Bentsen introducing this bill (Congressional Record 819718).
Mr. Bentsen		Dec. 29, 1977.—Referred to Office of Management and Budget and Department of the Treasury.
To amend the Internal Revenue Code of 1954 to provide tax incen- tives to encourage the creation and growth of new and inno- vative firms.		<i>(See action on H.R. 13511)</i>
(Bill:		
(a) provides special tax benefits relating to the treatment of gains and losses from the sale of venture capital stock (defined as the first \$5,000,000 of stock issued by a newly formed corporation engaged in manufacturing, research or extraction);		
(b) makes the current reduced corporate income tax rate permanent;		
(c) increases the corporate surtax exemption;		
(d) imposes an excise tax on pension managers of pension funds with assets above a certain size for investing in certain large corporations if it increases the holdings of the fund to more than 5 percent of any class of security of the corporation.)		

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 2382★</p> <p>Mr. Tower</p> <p>To amend the Internal Revenue Code of 1954 to provide tax reform for small businesses.</p> <p>(Bill:</p> <ul style="list-style-type: none"> (a) permits investors to defer capital gains on small business investments if reinvested in a similar investment within 2 years; (b) increases limits on deductibility of losses in small business stock from \$25,000 to \$50,000; (c) allows guarantors of small business obligations to deduct their losses and permits small business to offer stock option plans; (d) increase corporation surtax exemption to \$100,000; (e) liberalizes additional first year depreciation allowance to \$20,000; (f) increases minimum accumulated earnings credit; (g) provides a special 10-year loss carryover provision; and (h) allows small business investment companies to establish a reserve for losses in their equity investments.) 	Dec. 15, 1977	<p>Dec. 15, 1977.—Statement by Senator Tower introducing this bill (Congressional Record S19747).</p> <p>Dec. 29, 1977.—Referred to Office of Management and Budget and Department of the Treasury.</p> <p style="text-align: center;">(See action on H.R. 13511)</p>
<p>S. 2383★</p> <p>Mr. Durkin and Mr. Domenici</p> <p>To amend the Tax Reform Act of 1976 to delay for one year the effective date of changes in the exclusion for sick pay.</p>	Dec. 15, 1977	<p>Dec. 15, 1977.—Statement by Senator Durkin introducing this bill (Congressional Record S19749).</p> <p>Dec. 29, 1977.—Referred to Office of Management and Budget and Department of the Treasury.</p> <p style="text-align: center;">(See action on H.R. 3477)</p>
<p>S. 2385</p> <p>Mr. Byrd of West Virginia and Messrs. Bellmon, Burdick, Church, Clark, Culver, Curtis, Domenici, Eastland, Hollings, Humphrey, Leahy, McGovern, Matsunaga, Melcher, Morgan, and Pearson</p> <p>To authorize the Commodity Credit Corporation to finance export credit sales of agricultural commodities and to authorize non-market economy countries to participate in certain programs of the Commodity Credit Corporation.</p>	Dec. 15, 1977	<p>Dec. 15, 1977.—Jointly referred to Committees on Finance and Agriculture, Nutrition, and Forestry.</p> <p>Dec. 15, 1977.—Statement by Senator Byrd introducing this bill (Congressional Record S19763).</p> <p>Dec. 29, 1977.—Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, and Departments of the Treasury, State, and Commerce.</p> <p>Mar. 24, 1978.—Report from Department of State. (Objection to certain portions of the bill.)</p> <p>Mar. 28, 1978.—Report from International Trade Commission (memorandum).</p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
<p>S. 2388★ Jan. 19, 1978</p> <p>Mr. Packwood and Messrs. Anderson, Bartlett, Bayh, Bellmon, Burdick, Chiles, Cranston, Domenici, Ford, Haskell, Hatch, Hayakawa, Javits, Leahy, Lugar, Magnuson, Mathias, Melcher, Moynihan, Nelson, Percy, Schmitt, and Zorinsky.</p>	<p>Jan. 19, 1978.—Statement by Senator Packwood introducing this bill (Congressional Record S28).</p> <p>Jan. 20, 1978.—Public hearing.</p> <p>Jan. 27, 1978.—Referred to Office of Management and Budget and Department of the Treasury.</p> <p style="text-align: right;"><i>(See action on H.R. 7320)</i></p>
<p>To amend the Internal Revenue Code of 1954 to provide for the exclusion from gross income of certain employer educational assistance programs.</p> <p>(Excludes from an employee's gross income the cost of tuition assistance provided by their employers.)</p>	
<p>S. 2393 Jan. 19, 1978</p> <p>Mr. Dole</p> <p>To amend the Internal Revenue Code of 1954, and for other purposes.</p> <p>(Provides that an obligation which would otherwise give use to a deduction would be excluded in determining the amount of liabilities for purposes of sec. 357(c).)</p>	<p>Jan. 27, 1978.—Referred to Office of Management and Budget and Department of the Treasury.</p> <p>July 24, 1978.—Public hearing.</p>
<p>S. 2412 Jan. 23, 1978</p> <p>Mr. Weicker and Mr. McGovern</p> <p>To prohibit the importing of Ugandan articles into the United States.</p>	<p>Jan. 23, 1978.—Statement by Senator Weicker introducing this bill (Congressional Record S256).</p> <p>Jan. 27, 1978.—Referred to Office of Management and Budget, Special Representative for Trade Negotiations, International Trade Commission, Departments of the Treasury, State, and Commerce.</p> <p>Feb. 15, 1978.—Adverse report from Department of State.</p>
<p>S. 2414 Jan. 23, 1978</p> <p>Mr. Weicker and Messrs. Abourezk, Garn, Hatfield of Oregon, Helms, McClure, McGovern, and Stafford</p> <p>To amend the Tariff Schedules of the United States in order to prohibit the importation of coffee which is the product of Uganda.</p>	<p>Jan. 23, 1978.—Statement by Senator Weicker introducing this bill (Congressional Record S256).</p> <p>Jan. 27, 1978.—Referred to Office of Management and Budget, Special Representative for Trade Negotiations, International Trade Commission, Departments of the Treasury, State, and Commerce.</p> <p>Feb. 15, 1978.—Adverse report from Department of State.</p> <p>Mar. 30, 1978.—Report from International Trade Commission (memorandum).</p> <p>Apr. 24, 1978.—Adverse report from Special Representative for Trade Negotiations.</p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 2418★ Jan. 24, 1978 Mr. Mathias</p> <p>For the relief of Fondation Josée et René de Chambrun. (Provides that the Chambrun Foundation will be treated as a qualified charity for determining the estate and gift tax liability of Josée or René de Chambrun.)</p>	<p>Jan. 30, 1978.—Referred to Office of Management and Budget and Department of the Treasury.</p>	<p>(See action on H.R. 7320)</p>
<p>S. 2428 Jan. 25, 1978 Mr. Haskell</p> <p>To amend the Internal Revenue Code of 1954 to encourage the continued investment of equity capital in independent small businesses. (Provides that if an investor in a small business enterprise sells his interest and reinvests at least 80 percent of the proceeds from the sale in a qualified small business investment, the recognition of gain will be deferred until a time when the proceeds are no longer so invested.)</p>	<p>Jan. 25, 1978.—Statement by Senator Haskell introducing this bill (Congressional Record S441). Jan. 30, 1978.—Referred to Office of Management and Budget and Department of the Treasury. June 28 and 29, 1978.—Public hearing.</p>	
<p>S. 2433 Jan. 26, 1978 Mr. Griffin and Mr. Helms</p> <p>To amend the Internal Revenue Code of 1954 to increase certain limitations on the deduction of expenditures by farmers for clearing land. (Provides a maximum \$12,000 deduction for certain expenses incurred in clearing; and for farming and requires the taxpayer to have actually engaged in farming for at least 3 years immediately preceding the taxable year in which the deduction is claimed.)</p>	<p>Jan. 26, 1978.—Statement by Senator Griffin introducing this bill (Congressional Record S560). Jan. 30, 1978.—Referred to Office of Management and Budget and Department of the Treasury.</p>	

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
S. 2436 Mr. Javits and Mr. Talmadge	Jan. 26, 1978	Jan. 26, 1978. —Statement by Senator Javits introducing this bill (Congressional Record S560). Feb. 2, 1978. —Referred to Office of Management and Budget and Department of the Treasury.
<p>To amend the Internal Revenue Code of 1954 to provide a tax credit to employers who hire unemployed youths.</p> <p>(Provides a refundable tax credit equal to one-half of the increase in unemployment insurance wages paid in 1979, over and above, the amount of such wages paid in 1978, for such wages paid in 1979 to youths aged 16 through 19 who have been either unemployed 15 weeks or longer or enrolled in a CETA employment or training program for at least 15 weeks.)</p>		
S. 2440 Mr. Bentsen and Messrs. Randolph and Stafford	Jan. 26, 1978	Jan. 26, 1978. —Jointly referred to Committees on Finance and Environment and Public Works. Jan. 26, 1978. —Statement by Senator Bentsen introducing this bill (Congressional Record S577). Jan. 30, 1978. —Referred to Office of Management and Budget and Departments of the Treasury and Transportation. Mar. 31, 1978. —Favorable report from Department of the Treasury.
<p>To amend title 23, United States Code, to authorize Federal aid highway programs through fiscal year 1982, and for other purposes.</p>		
S. 2453 Mr. Young and Mr. Burdick	Jan. 30, 1978	Jan. 30, 1978. —Statement by Senator Young introducing this bill (Congressional Record S709). Feb. 2, 1978. —Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.
<p>To amend title XIX of the Social Security Act to provide that optional State coverage for medically needy individuals may be limited to those individuals under age 18.</p>		

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

TITLE AND DESCRIPTION	DATE	ACTION
<p>S. 2459</p> <p>Mr. Eagleton and Messrs. Anderson, Hollings, Weicker, and Zorinsky</p> <p>To amend the Internal Revenue Code of 1954 to allow an individual a credit against tax equal to 15 percent of the social security taxes paid by that individual during the taxable year. (Allows a credit against income taxes an amount equal to 15 percent of the amount paid by an employee or self-employed person after Sept. 30, 1978 in social security or railroad retirement taxes (the credit would not be refundable but would be limited to the amount of the individual's income tax liability and would not apply to the employer portion of the social security tax).)</p>	<p>Jan. 31, 1978</p>	<p>Jan. 31, 1978.—Statement by Senator Eagleton introducing this bill (Congressional Record S871). Feb. 2, 1978.—Referred to Office of Management and Budget and Department of the Treasury.</p>
<p>S. 2461★</p> <p>Mr. Hathaway and Mr. Clark</p> <p>To amend the Internal Revenue Code of 1954 to make certain changes in the carryover basis provisions which were added by the Tax Reform Act of 1976, and for other purposes.</p>	<p>Jan. 31, 1978</p>	<p>Jan. 31, 1978.—Statement by Senator Hathaway introducing this bill (Congressional Record S874). Feb. 3, 1978.—Referred to Office of Management and Budget and Department of the Treasury.</p> <p style="text-align: right;"><i>(See action on H.R. 13511)</i></p>
<p>S. 2462</p> <p>Mr. Dole and Messrs. Curtis, Gravel, Hayakawa, Lugar, Nelson, Percy, Stevens, and Tower</p> <p>To amend the Internal Revenue Code of 1954 to permit a limited individual retirement deduction to individuals who are participants in retirement plans. (Permits workers to contribute to the limited individual retirement accounts (IRA's), the difference between the maximum amount allowable (currently 15 percent) and the amount contributed to a qualified pension plan.)</p>	<p>Jan. 31, 1978</p>	<p>Jan. 31, 1978.—Statement by Senator Dole introducing this bill (Congressional Record S875). Feb. 7, 1978.—Referred to Office of Management and Budget and Department of the Treasury. July 24, 1978.—Public hearing.</p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 2484★ Feb. 2, 1978</p> <p>Mr. Bellmon and Messrs. Allen, Bartlett, Burdick, Chiles, Curtis, Lugar, McGovern, Schmitt, Young, and Zorinsky</p> <p>To impose quotas on the importation of beef, including processed beef and beef quantities in the form of live cattle, when the domestic market price of cattle is less than 110 percent of parity and to impose custom duties on such articles when the domestic market price of cattle is less than 80 percent of parity.</p>	<p>Feb. 2, 1978.—Statement by Senator Bellmon introducing this bill (Congressional Record S1115).</p> <p>Feb. 8, 1978.—Referred to Office of Management and Budget, Special Representative for Trade Negotiations, International Trade Commission, and Departments of the Treasury, State, and Commerce.</p> <p>(See action on H.R. 5052 and H.R. 11545)</p>	
<p>S. 2488 Feb. 6, 1978</p> <p>Mr. Dole</p> <p>To amend the Internal Revenue Code of 1964 to allow small businesses and certain farming operations to claim a credit against income tax in lieu of a deduction for social security taxes paid by such businesses and farming operations.</p>	<p>Feb. 6, 1978.—Statement by Senator Dole introducing this bill (Congressional Record S1192).</p> <p>Feb. 15, 1978.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>	
<p>S. 2492★ Feb. 6, 1978</p> <p>Mr. Dole and Messrs. McClure, Thurmond, and Zorinsky</p> <p>To amend the Meat Import Quota Act of 1964.</p> <p>(Bill:</p> <ul style="list-style-type: none"> (a) decreases beef imports when U.S. production increases cyclically and increases imports when U.S. production decreases; (b) provides quarterly rather than annual quota determination; and (c) includes coverage of all beef and veal regardless of form or origin.) 	<p>Feb. 6, 1978.—Statement by Senator Dole introducing this bill (Congressional Record S1207).</p> <p>Feb. 15, 1978.—Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, and Departments of the Treasury, State, and Commerce.</p> <p>(See action on H.R. 5052 and H.R. 11545)</p>	
<p>S. 2497★ Feb. 6, 1978</p> <p>Mr. Chafee</p> <p>To amend the Internal Revenue Code of 1964 to provide certain corporate income tax reductions and to increase the amount of the surtax exemption.</p> <p>(Raises the surtax exemption for corporations to \$150,000 and requires a flat tax rate of 20 percent.)</p>	<p>Feb. 6, 1978.—Statement by Senator Chafee introducing this bill (Congressional Record S1185).</p> <p>Feb. 15, 1978.—Referred to Office of Management and Budget and Department of the Treasury.</p> <p>(See action on H.R. 13511)</p>	

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 2498</p> <p>Mr. Chafee</p> <p>To amend the Internal Revenue Code of 1954 to encourage greater investment in independent small businesses. (Permits investors to defer the tax on any capital gain when reinvesting in a small business within 2 years.)</p>	Feb. 6, 1978	<p>Feb. 6, 1978.—Statement by Senator Chafee introducing this bill (Congressional Record S1185).</p> <p>Feb. 15, 1978.—Referred to Office of Management and Budget and Department of the Treasury.</p>
<p>S. 2499</p> <p>Mr. Chafee</p> <p>To amend the Internal Revenue Code of 1954 to give businesses more flexibility in depreciating the cost of new capital investments.</p>	Feb. 6, 1978	<p>Feb. 6, 1978.—Statement by Senator Chafee introducing this bill (Congressional Record S1185).</p> <p>Feb. 15, 1978.—Referred to Office of Management and Budget and Department of the Treasury.</p>
<p>S. 2501★</p> <p>Mr. Hathaway and Messrs. Durkin, Eagleton, Hatfield of Oregon, Moynihan, and Riegle</p> <p>To amend the Social Security Act and the Internal Revenue Code of 1954 to provide for Federal participation in the costs of the old-age, survivors, and disability insurance program and the medicare program, with appropriate reductions in social security taxes to reflect such participation, and with a substantial increase in the amount of an individual's annual earnings which may be counted for benefit and tax purposes.</p> <p>(Modifies the financing of the social security program so that the cost of the program would be paid one-third by employees, one-third by their employers and one-third from the general revenues of the United States.)</p>	Feb. 6, 1978	<p>Feb. 6, 1978.—Statement by Senator Hathaway introducing this bill (Congressional Record S1219).</p> <p>Feb. 9, 1978.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>

(See action on H.R. 9316)

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
<p>S. 2503 Feb. 6, 1978</p> <p>Mr. Nelson and Messrs. Anderson, Biden, Chiles, Danforth, Durkin, Eagleton, Ford, Hart, Haskell, Hatfield of Montana, Hatfield of Oregon, Hathaway, Heinz, Hollings, Huddleston, Javits, McGovern, McIntyre, Matsunaga, Melcher, Moynihan, Ribicoff, and Stevenson.</p>	<p>Feb. 6, 1978.—Statement by Senator Nelson introducing this bill (Congressional Record S1221).</p> <p>Feb. 14, 1978.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>
<p>To amend the Social Security Act and the Internal Revenue Code of 1954 to provide that disability insurance benefits and the medicare program shall be financed from general revenues (pursuant to annual authorizations) rather than through the imposition of employment and self-employment taxes as at present, and to adjust the rates of such taxes (for purposes of financing the OASI program) accordingly.</p> <p>(Modifies the financing of the social security programs so that the disability insurance program and pt. A of the hospital insurance program would be financed from general revenues.)</p>	
<p>S. 2505 Feb. 6, 1978</p> <p>Mr. Javits and Messrs. Abourezk, Brooke, Burdick, Doie, Eagleton, Hathaway, Hayakawa, Heinz, Mrs. Humphrey, Laxalt, Lugar, Moynihan, Randolph, and Stafford</p>	<p>Feb. 6, 1978.—Statement by Senator Javits introducing this bill (Congressional Record S1223).</p> <p>Feb. 15, 1978.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>
<p>To amend title XIX of the Social Security Act to provide that certain handicapped individuals shall be eligible for medical assistance.</p> <p>(Establishes eligibility for medical assistance under medicaid programs for handicapped persons presently barred from eligibility by the "substantial gainful activity test.")</p>	
<p>S. 2521 Feb. 9, 1978</p> <p>Mr. Curtis</p> <p>To amend title II of the Social Security Act to provide that individuals who were eligible for disability benefits immediately prior to becoming eligible for old-age benefits shall continue to be eligible for certain rehabilitation vehicles and devices.</p>	<p>Feb. 9, 1978.—Statement by Senator Curtis introducing this bill (Congressional Record S1686).</p> <p>Feb. 15, 1978.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

TITLE AND DESCRIPTION

<p>S. 2528</p> <p>Mr. Dole and Messrs. Griffin, Lugar, and Stevens</p> <p>To amend the Internal Revenue Code of 1954 to provide for the issuance of, and the exclusion from income of interest on, educational savings bonds.</p>	<p>Feb. 10, 1978</p>	<p>Feb. 10, 1978.—Statement by Senator Dole introducing this bill (Congressional Record S1792).</p> <p>Feb. 15, 1978.—Referred to Office of Management and Budget and Department of the Treasury.</p>
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<p>S. 2529★</p> <p>Mr. Bartlett</p> <p>To amend the Internal Revenue Code of 1954 with respect to the tax treatment of earned income of U.S. citizens and resident aliens from sources without the United States, and for other purposes.</p>	<p>Feb. 10, 1978</p>	<p>Feb. 10, 1978.—Statement by Senator Bartlett introducing this bill (Congressional Record S1793).</p> <p>Feb. 15, 1978.—Referred to Office of Management and Budget and Department of the Treasury.</p>
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(See action on H.R. 9251)

(Bill:

- (a) revises the rules for qualification for the foreign source income exemption by adding resident aliens; and by providing that the exemption be based upon the cost of living of the particular country of residence;
- (b) includes in gross income those reimbursement for extraordinary costs made by an employer to an employee overseas for which deductions are allowed by sec. 221;
- (c) allows the deduction of foreign source income related expenses from which the individual taxpayer receives no economic benefit as follows:
 - (i) the cost of housing exceeding 16½ percent of the individual's U.S. 40-hour work week salary;
 - (ii) the cost of providing an adequate U.S.-type school education for the employee's dependents through grade 12;
 - (iii) the actual reasonable cost for one round trip each year to the United States for the employee and his dependents;
- (d) increases the dollar and time limitations allowed for an overseas move and includes certain storage expenses; and
- (e) broadens the definition of what meals and lodging provided for the convenience of the employer are deductible.)

<p>S. 2542★</p> <p>Mr. Heins and Messrs. Griffin, Helms, Lugar, Percy, Riegle, and Stevens</p> <p>To amend the Internal Revenue Code of 1954 to permit the full investment credit amount to be claimed for pollution control facilities for which rapid amortization has been elected.</p>	<p>Feb. 10, 1978</p>	<p>Feb. 10, 1978.—Statement by Senator Heins introducing this bill (Congressional Record S1814).</p> <p>Feb. 15, 1978.—Referred to Office of Management and Budget and Department of the Treasury.</p>
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(See action on H.R. 12511)

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 2554★</p> <p>Mr. Gravel</p> <p>To amend the Internal Revenue Code of 1954 to permit adjustment of the zero bracket amount and the amount of the exemptions allowed by sec. 151 for residents of States for which the Director of the Office of Management and Budget has adjusted the level of the official poverty line to a level greater than the prevailing level in most States.</p>	<p>Feb. 22, 1978</p>	<p>Feb. 22, 1978.—Statement by Senator Gravel introducing this bill (Congressional Record S2027).</p> <p>Feb. 28, 1978.—Referred to Office of Management and Budget and Department of the Treasury.</p> <p>Mar. 1, 1978.—Public hearing.</p> <p style="text-align: center;"><i>(See action on H.R. 13511)</i></p>
<p>S. 2561★</p> <p>Mr. Dole</p> <p>To amend the Internal Revenue Code of 1954 to provide for the indexing of certain provisions of the tax laws, and for other purposes.</p> <p>(Provides from cost-of-living adjustments in the following provisions of the IRC:</p> <ul style="list-style-type: none"> (a) zero bracket amount; (b) personal exemptions; (c) corporate surtax exemption; (d) individual retirement accounts; (e) Keogh plans; (f) exclusion from gift tax; (g) unified estate and gift tax credit; and (h) basis of assets.) 	<p>Feb. 22, 1978</p>	<p>Feb. 22, 1978.—Statement by Senator Dole introducing this bill (Congressional Record S2037).</p> <p>Feb. 28, 1978.—Referred to Office of Management and Budget and Department of the Treasury.</p> <p style="text-align: center;"><i>(See action on H.R. 13511)</i></p>
<p>S. 2576★</p> <p>Mr. McClure and Messrs. Curtis, Goldwater, Hayakawa, Helms, Schweiker, and Tower</p> <p>To amend the Internal Revenue Code of 1954 with respect to the tax treatment of earned income of U.S. citizens and resident aliens from sources without the United States, and for other purposes.</p> <p>(Bill:</p> <ul style="list-style-type: none"> (i) restores the level of the earned income exclusion allowed by Internal Revenue Code ("Code") sec. 911 to its pre-1976 status and to provide for "indexing" of the excludable amounts by reference to civil service salaries; (ii) allows a series of deductions from earned income to individuals working abroad in recognition of the extraordinary nature of some of their expenses; (iii) adjusts time and dollar limitations on deductible moving expenses in connection with foreign moves; and (iv) authorizes a special exclusion from income for the value of camp-style meals and lodging furnished in connection with construction projects, natural resource exploration and development, or the installation, maintenance or operation of export property.) 	<p>Feb. 23, 1978</p>	<p>Feb. 23, 1978.—Statement by Senator McClure introducing this bill (Congressional Record S2168).</p> <p>Mar. 2, 1978.—Referred to Office of Management and Budget and Department of the Treasury.</p> <p style="text-align: center;"><i>(See action on H.R. 9251)</i></p>

ACTION

(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

TITLE AND DESCRIPTION

<p>S. 2586★</p> <p>Feb. 24, 1978</p> <p>Mr. Wallop</p> <p>To limit the quantity of feeder and slaughter cattle which may be imported into the United States during each calendar year. (Provides that the import of feeder cattle into the United States will not exceed 110 percent of a sliding 5-year average, and limits imports within each quarter of the calendar year to 30 percent of the annual entitlement.)</p>	<p>Feb. 24, 1978.—Statement by Senator Wallop introducing this bill (Congressional Record S2313).</p> <p>Feb. 28, 1978.—Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, Departments of the Treasury, State, and Commerce.</p> <p>(See action on H.R. 5052 and H.R. 11545)</p>
<p>S. 2607</p> <p>Feb. 28, 1978</p> <p>Mr. Haskell</p> <p>To amend the Internal Revenue Code of 1954 to provide a refund or credit of 10 percent of the employer and self-employed social security taxes paid by a taxpayer. (Provides for a refundable tax credit equal to 10 percent of the social security and railroad retirement tax liabilities of employers and self-employed individuals.)</p>	<p>Feb. 28, 1978.—Statement by Senator Haskell introducing this bill (Congressional Record S2534).</p> <p>Apr. 19, 1978.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>
<p>S. 2608</p> <p>Feb. 28, 1978</p> <p>Mr. Bentsen and Messrs. Byrd of Virginia, Curtis, Hansen, and Talmadge</p> <p>To amend the Internal Revenue Code of 1954 to provide a graduated exclusion from gross income for long-term capital gains and a graduated nonrecognition of long-term capital losses for individuals.</p>	<p>Feb. 28, 1978.—Statement by Senator Bentsen introducing this bill (Congressional Record S2535).</p> <p>Mar. 6, 1978.—Referred to Office of Management and Budget and June 28 and 29, 1978.—Public hearings.</p>
<p>S. 2624★</p> <p>Mar. 1, 1978</p> <p>Mr. Bentsen and Messrs. Clark, Curtis, Hansen, and Zorinsky</p> <p>To impose quotas on the importation of beef and to impose labeling requirements on imported beef in order to assure an adequate supply of quality beef at stable prices for the American consumer.</p> <p>(Bill:</p> <ul style="list-style-type: none"> (a) creates countercyclical quotas; (b) includes live cattle as part of the total amount of beef allowed entry; and (c) requires labeling of all imported meat.) 	<p>Mar. 1, 1978.—Statement by Senator Bentsen introducing this bill (Congressional Record S2668).</p> <p>Mar. 6, 1978.—Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, Departments of the Treasury, State, and Commerce.</p> <p>(See action on H.R. 5052 and H.R. 11545)</p>

TITLE AND DESCRIPTION	ACTIONS (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 2627 Mar. 2, 1978</p> <p>Mr. Gravel and Messrs. Anderson, Biden, Bumpers, DeConcini, Eagleton, Ford, Griffin, Hansen, Haskell, Hatfield of Montana, Hayakawa, Hollings, Huddleston, Lugar, McClure, Morgan, Sarbanes, Stone, Riegle, and Young</p> <p>To amend the Internal Revenue Code of 1954 to defer from income certain amounts deferred pursuant to State or local public employee deferred compensation plans.</p>	<p>Mar. 2, 1978.—Statement by Senator Gravel introducing this bill (Congressional Record S2782).</p>	<p>Mar. 6, 1978.—Referred to Office of Management and Budget and Department of the Treasury.</p>
<p>S. 2628 Mar. 2, 1978</p> <p>Mr. Bumpers</p> <p>To remove a tax incentive for the splitting up of families, and for other purposes. (Removes the requirement from the IRC providing that taxpayers must file a joint return to benefit from the sick pay exclusion.)</p>	<p>Mar. 2, 1978.—Statement by Senator Bumpers introducing this bill (Congressional Record S2783).</p>	<p>Mar. 6, 1978.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p> <p>July 24, 1978.—Public hearing.</p>
<p>S. 2629 Mar. 2, 1978</p> <p>Mr. Domenici</p> <p>To provide medicare coverage for orthopedic shoes or other supportive devices prescribed by a physician for correction or treatment of abnormalities of the feet or legs which cause serious detrimental medical effects.</p>	<p>Mar. 2, 1978.—Statement by Senator Domenici introducing this bill (Congressional Record S2783).</p>	<p>Mar. 6, 1978.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>
<p>S. 2638 Mar. 3, 1978</p> <p>Mr. Goldwater</p> <p>To amend sec. 7275 of the Internal Revenue Code of 1954 with respect to airline tickets. (Permits airlines to show only the total amount of Federal tax on an airline ticket (present law requires the Federal tax to be shown for each segment of a trip that has more than one stop).)</p>	<p>Mar. 3, 1978.—Statement by Senator Goldwater introducing this bill (Congressional Record S2855).</p>	<p>Mar. 6, 1978.—Referred to Office of Management and Budget and Departments of the Treasury and Transportation.</p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)													
<p>S. 2643</p> <p>Mr. Curtis</p> <p>To amend the Tariff Schedules of the United States to provide that certain wood strips be admitted free of duty. (Provides for the duty-free entry of imported wood strips or cleats used in the manufacture of containers for the food industry.)</p>	<p>Mar. 2, 1978</p>	<p>Mar. 2, 1978.—Statement by Senator Curtis introducing this bill (Congressional Record S2859).</p> <p>Mar. 12, 1978.—Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, Departments of the Treasury, State, and Commerce.</p> <p>July 20, 1978.—Report from the International Trade Commission (analysis).</p>												
<p>S. 2647</p> <p>Mr. Ribicoff and Messrs. Pell and Randolph</p> <p>To amend title XVIII of the Social Security Act for the purpose of including outpatient rehabilitation services among the benefits of the medicare program.</p>	<p>Mar. 6, 1978</p>	<p>Mar. 6, 1978.—Statement by Senator Ribicoff introducing this bill (Congressional Record S3041).</p> <p>Mar. 13, 1978.—Referred to Office of Management and Budget and Department of the Treasury.</p>												
<p>S. 2669★</p> <p>Mr. Nelson and Messrs. Anderson, Bumpers, Church, Clark, Culver, Domenici, Ford, Huddleston, Mrs. Humphrey, Javits, Leahy, McIntyre, Mathias, Matsunaga, Riegle, Sparkman, and Welcker</p> <p>To amend the Internal Revenue Code of 1954 to provide an equitable tax structure for small and independent companies, and for other purposes. (Reduces the tax rate of businesses as follows: (In percent)</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">Corporation taxable income</th> <th style="text-align: right;">Tax rate</th> </tr> </thead> <tbody> <tr> <td>0 to \$25,000.....</td> <td style="text-align: right;">15</td> </tr> <tr> <td>\$25,000 to \$50,000.....</td> <td style="text-align: right;">20</td> </tr> <tr> <td>\$50,000 to \$100,000.....</td> <td style="text-align: right;">30</td> </tr> <tr> <td>\$100,000 to \$150,000.....</td> <td style="text-align: right;">40</td> </tr> <tr> <td>Above \$150,000.....</td> <td style="text-align: right;">45)</td> </tr> </tbody> </table>	Corporation taxable income	Tax rate	0 to \$25,000.....	15	\$25,000 to \$50,000.....	20	\$50,000 to \$100,000.....	30	\$100,000 to \$150,000.....	40	Above \$150,000.....	45)	<p>Mar. 6, 1978</p>	<p>Mar. 6, 1978.—Statement by Senator Nelson introducing this bill (Congressional Record S3056).</p> <p>Mar. 13, 1978.—Referred to Office of Management and Budget and Department of the Treasury.</p> <p style="text-align: center;"><i>(See action on H.R. 13511)</i></p>
Corporation taxable income	Tax rate													
0 to \$25,000.....	15													
\$25,000 to \$50,000.....	20													
\$50,000 to \$100,000.....	30													
\$100,000 to \$150,000.....	40													
Above \$150,000.....	45)													
<p>S. 2676</p> <p>Mr. Kennedy and Messrs. Ribicoff and Schweiker</p> <p>To amend provisions of law concerned with health maintenance organizations.</p>	<p>Mar. 6, 1978</p>	<p>Mar. 6, 1978.—Jointly referred to Committees on Finance and Human Resources.</p> <p>Mar. 6, 1978.—Statement by Senator Kennedy introducing this bill (Congressional Record S3059).</p> <p>Mar. 13, 1978.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>												

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
<p>S. 2630 Mar. 7, 1978</p> <p>Mr. Mathias and Messrs. Ford and Huddleston</p> <p>To eliminate the reduction in social security benefits for spouses and surviving spouses receiving certain Government pensions, as recently added to title II of the Social Security Act by sec. 334 of the Social Security Amendments of 1977.</p>	<p>Mar. 7, 1978.—Statement by Senator Mathias introducing this bill (Congressional Record S3147).</p> <p>Mar. 13, 1978.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>
<p>S. 2686★ Mar. 8, 1978</p> <p>Mr. Dole and Messrs. Curtis, Hansen, Lugar, and Talmadge</p> <p>To amend the Internal Revenue Code of 1954 to permit farmers to elect the year in which crop deficiency payments are to be included in income.</p>	<p>Mar. 8, 1978.—Statement by Senator Dole introducing this bill (Congressional Record S3250).</p> <p>Mar. 13, 1978.—Referred to Office of Management and Budget and Department of the Treasury.</p> <p style="text-align: center;"><i>(See action on H.R. 11655)</i></p>
<p>S. 2695</p> <p>Mr. Magnuson</p> <p>To amend the Social Security Act to ensure that no provision of such act be construed as prohibiting financial support for abortions.</p>	<p>Mar. 13, 1978.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>
<p>S. 2713★</p> <p>Mr. Hathaway</p> <p>To suspend for 18 months the duty on imported insulation.</p>	<p>Mar. 9, 1978.—Statement by Senator Hathaway introducing this bill (Congressional Record S3361).</p> <p>Mar. 20, 1978.—Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, Departments of the Treasury, State, and Commerce.</p> <p>Apr. 17, 1978.—Report from the U.S. International Trade Commission (analysis).</p> <p>Aug. 25, 1978.—Favorable report from the Department of the Treasury.</p> <p>Aug. 25, 1978.—Report from the Special Representative for Trade Negotiations (no objection).</p> <p>Aug. 31, 1978.—Favorable report from Department of State.</p> <p style="text-align: center;"><i>(See action on H.R. 7329)</i></p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 2737★</p> <p>Mr. McGovern and Messrs. Abourezk, Allen, and Dole</p> <p>To provide for improved controls over the labeling and inspection of meat and meat products; and to enhance stability in the supply and price of meat and food products. (Limits beef imports through a countercyclical approach.)</p>	Mar. 13, 1978	<p>Mar. 13, 1978.—Jointly referred to Committees on Finance and Agriculture, Nutrition, and Forestry.</p> <p>Mar. 13, 1978.—Statement by Senator McGovern introducing this bill (Congressional Record S3551).</p> <p>Mar. 17, 1978.—Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, and Departments of the Treasury, State, and Commerce.</p> <p>Mar. 31, 1978.—Referred to Department of Agriculture.</p>
<i>(See action on H.R. 5052 and 11545)</i>		
<p>S. 2738★</p> <p>Mr. Dole and Messrs. Allen, Domenici, Griffin, Laxalt, Lugar, McClure, and Schmitt.</p> <p>To amend the Internal Revenue Code of 1954 to provide for the indexing of certain provisions of the tax laws.</p>	Mar. 13, 1978	<p>Mar. 13, 1978.—Statement by Senator Dole introducing this bill (Congressional Record S3553).</p> <p>Mar. 20, 1978.—Referred to Office of Management and Budget and Department of the Treasury.</p> <p>Apr. 24, 1978.—Public hearing.</p>
<i>(See action on H.R. 13511)</i>		
<p>S. 2741</p> <p>Mr. Domenici</p> <p>To amend the Internal Revenue Code of 1954 to allow a refundable credit against income tax liability for increases in social security taxes resulting from increases in social security tax rates effective after Dec. 31, 1977. (Provides for a refundable tax credit to employers, employees, and self-employed persons. The amount of the credit would be equal to the increase in social security tax liability over the amount of liability which would have existed if the social security tax rates (but not the tax base) had been frozen at the 1977 levels (5.85 percent for employers and employees, each, and 7.9 percent for self-employed persons).)</p>	Mar. 14, 1978	<p>Mar. 14, 1978.—Statement by Senator Domenici introducing this bill (Congressional Record S6370).</p> <p>Mar. 20, 1978.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 2742★ Mar. 14, 1978</p> <p>Mr. Nelson and Messrs. Anderson, Ford, Huddleston, Mrs. Humphrey, Leahy, McIntyre, and Sparkman</p> <p>To amend the Internal Revenue Code of 1954 to provide simplification, reform, and relief for small business. (Allows depreciation deductions to be taken over a 3-year period for purchases up to \$100,000 of each such year).</p>	<p>Mar. 14, 1978.—Statement by Senator Nelson introducing this bill (Congressional Record S2672).</p> <p>Mar. 20, 1978.—Referred to Office of Management and Budget and Department of the Treasury.</p> <p>(See action on H.R. 13511)</p>	

<p>S. 2746 Mar. 15, 1978</p> <p>Mr. Hatfield of Montana</p> <p>To maintain in effect for 1978 and succeeding years the social security tax rate which was in effect for 1977, and to provide that there shall be paid into the social security trust funds from general revenues an amount equal to the difference in social security taxes actually received by them if the social security tax rates prescribed by existing law for such years had continued in effect.</p> <p>(Rolls back the present 6.05 percent social security tax rate to the 5.85 level which was in effect in 1977 with the 5.85 percent rate remaining in effect permanently thereafter. Revenues generated by the 5.85 percent tax would be augmented by General Treasury funds. (The bill also would roll back the self-employment tax rate to the 7.9 percent level in effect in 1977 and make up the difference by general transfers to the trust fund.))</p>	<p>Mar. 15, 1978.—Statement by Senator Hatfield introducing this bill (Congressional Record S3750).</p> <p>Mar. 20, 1978.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>	
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<p>S. 2747★ Mar. 15, 1978</p> <p>Mr. Haskell and Mr. Moylhan</p> <p>To provide for a study of methods by which individuals could be aided in filing their income tax returns.</p>	<p>Mar. 15, 1978.—Statement by Senator Haskell introducing this bill (Congressional Record S3751).</p> <p>Mar. 20, 1978.—Referred to Office of Management and Budget and Department of the Treasury.</p> <p>(See action on H.R. 13511)</p>	
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AMENDMENTS

<p>Apr. 17, 1978 No. 1 (1786)</p>	<p>(Haskell) provides for the study of the feasibility of adjusting the income tax withholding to take into account the earned income credit.</p>
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<p>S. 2753 Mar. 16, 1978</p> <p>Mr. Haskell</p> <p>To extend for 4 years the exclusion from gross income of amounts which represent a discharge of indebtedness under certain student loan programs.</p>	<p>Mar. 16, 1978.—Statement by Senator Haskell introducing this bill (Congressional Record S3872).</p> <p>Mar. 20, 1978.—Referred to Office of Management and Budget and Department of the Treasury.</p>	
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TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 2763 Mar. 17, 1978</p> <p>Mr. Bartlett</p> <p>To amend the Employee Retirement Income Security Act of 1974, and the Internal Revenue Code of 1954 to improve the administration and fairness of provisions relating to employee benefit plans.</p>	<p>Mar. 17, 1978.—Jointly referred to Committees on Finance and Human Resources.</p> <p>Mar. 17, 1978.—Statement by Senator Bartlett introducing this bill (Congressional Record 84015).</p> <p>Mar. 21, 1978.—Referred to Office of Management and Budget and Departments of the Treasury and Labor.</p>	
<p>(Bill:</p> <ul style="list-style-type: none"> (a) raises the limit of plan assets that may be in one investment from 10 percent to 30 percent; (b) eliminates the requirement for payment of plan termination insurance to the Pension Benefit Guarantee Corporation for those plans funded entirely by insurance; (c) authorizes the Secretary of the Treasury to issue a regulation under which insurance company deferred annuity contracts may be exempt from funding provisions; (d) provides that a plan which meets vesting requirements under sec. 411 of the act will be treated as meeting the requirements of sec. 401 unless there has been an actual pattern of abuse; (e) exempts plans with less than 100 participants from the notification to interested party requirements with respect to advance determination requests; (f) provides for the separate treatment of certain plans maintained by employers within multiemployer groups; and (g) exempts an insurance pooled separate account under a group annuity contract issued to a plan from the fiduciary or party in interest provisions of the act.) 		
<p>S. 2771★ Mar. 21, 1978</p> <p>Mr. Hathaway</p> <p>To exempt veterans' organizations from the unrelated business tax. (Provides that the proceeds from the operation of certain games by nonprofit organizations would not be subject to the unrelated business income tax.)</p>	<p>Mar. 21, 1978.—Statement by Senator Hathaway introducing this bill (Congressional Record 84258).</p> <p>Mar. 24, 1978.—Referred to Office of Management and Budget and Department of the Treasury.</p> <p>Aug. 28, 1978.—Public hearing.</p> <p style="text-align: center;"><i>(See action on H.R. 8533)</i></p>	
<p>S. 2776★ Mar. 21, 1978</p> <p>Mr. Dole</p> <p>To amend the Internal Revenue Code of 1954 to provide that the use of the zero bracket amount will not reduce the benefits of income averaging.</p>	<p>Mar. 21, 1978.—Statement by Senator Dole introducing this bill (Congressional Record 84270).</p> <p>Mar. 24, 1978.—Referred to Office of Management and Budget and Department of the Treasury.</p> <p style="text-align: center;"><i>(See action on H.R. 13511)</i></p>	
<p>S. 2777★ Mar. 22, 1978</p> <p>Mr. Baker and Messrs. Bellmon, Danforth, Hatfield of Oregon, Ribicoff, Stevens, and Young</p> <p>To establish a family security program, to provide public service jobs for certain public assistance recipients, to provide a voucher program for private sector employment, to increase the earned income credit, and for other purposes.</p> <p>(Bill provides the following:</p>	<p>Mar. 22, 1978.—Statement by Senator Baker introducing this bill (Congressional Record 84307).</p> <p>Mar. 29, 1978.—Referred to Office of Management and Budget, and Departments of the Treasury, Health, Education, and Welfare, and Labor.</p> <p>Apr. 17, 18, 25, 26 and May 1, 2, and 4, 1978.—Public hearings.</p> <p style="text-align: center;"><i>(See action on H.R. 13511)</i></p>	

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

S. 2777★—Continued

I. FAMILY SECURITY PROGRAM

- (a) Mandate AFDC-Unemployed Parent program in all States with some changes;
- (b) minimum need standard; 55 percent of the nonfarm poverty level in 1981; 60 percent in 1982, and 65 percent in 1985;
- (c) value of food stamps added to cash payment to calculate total value of assistance;
- (d) no Federal match for payments above 100 percent of non-farm poverty line;
- (e) SSI resource (assets) limits used in AFDC;
- (f) States may have up to 3 area differentials in payment/need standards—all must be within parameters defined above;
- (g) earned income disregard standardized; and
- (h) Federal matching gradually increased so that in fiscal year 1982 all States would receive match between 80 percent and 90 percent unless States did not take over local costs and/or did not reduce error rate.

II. FOSTER CARE/SUBSIDIZED ADOPTIONS

- (a) Revises Federal funding for foster care and creates new program of Federal support for subsidized adoptions;
- (b) Federal matching for adoption subsidies paid to adoptive parents of hard-to-place children, provided family incomes are under 115 percent of the State median;
- (c) medicaid coverage for conditions existing at time of adoption or, at State option, full medicaid coverage; and
- (d) Federal matching for foster care in public institutions housing less than 25 children.

III. AGE LIMIT FOR SSI

The age limit for eligibility for aid to the elderly under the supplemental security income (SSI) program lowered from 65 to 64 in 1980, to 63 in 1981, and 62 in 1982.

IV. JOBS

PRIVATE SECTOR

- (a) Employees are offered the option of a tax credit or wage vouchers for 1 year. Value of either is \$1 per hour for hiring an eligible employee for between 30 and 40 hours per week without displacing unsubsidized employees;
- (b) the Governor designates a State agency to administer these programs;
- (c) voucher program requires that employees are hired for between 30 and 40 hours per week at the prevailing wages;
- (d) eligible persons are certified and have a document to show prospective employers. The employer reports the number of hours worked; voucher is validated by the State agency and redeemed through a bank; and
- (e) jobs tax credit requires hours of employment to be 102 percent of total employment in previous year. No employer may receive more than \$100,000 in credits in 1 year.

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

S. 2777★—Continued

IV. JOBS—Continued

WORK INCENTIVE PROGRAM (WIN)

- (a) The Governor's control over WIN is increased and he/she is given authority to designate the agency or agencies to administer WIN. The program is converted to an appropriated entitlement;
- (b) job search is required but services to aid in job search and job retention are authorized; and
- (c) the earned income disregard is applied to WIN public service employment. In-kind services are allowed. Penalty for failure to certify 15 percent of mandatory registrants is eliminated. Current 12-week limit on work experience assignments is increased to 26 weeks.

PUBLIC SERVICE JOBS

Addresses only the portion of CETA dealing with the existence of public service jobs for target recipients. Needed public service jobs to allow targeting on these participants is estimated at \$75,000.

V. AID TO WORKING POOR

- (a) Earned income tax credit is expanded and changed;
- (b) repeals current limit on emergency assistance grants which prohibits recipients from getting emergency assistance for a maximum of 90 days in any 1 year;
- (c) increases authorization to \$150 million in block grants to the States according to the State's share of the AFDC population; and
- (d) grants can be used for disaster, temporary and continuing assistance to individuals and families not eligible for AFDC or whose AFDC payment does not meet emergency needs.

VI. PILOT TESTS AND EXPERIMENTS

Authorizes the appropriation of such sums as are necessary to conduct pilot tests or demonstrations of various future steps.

VII. EVALUATION OF POSSIBLE FUTURE CHANGES

Creates a National Commission on Public Assistance to make a 3-year study of welfare programs, including the changes made by this bill. The Commission is to submit recommendations for further improvement of these programs.

S. 2779★

Mar. 22, 1978

Mr. Long

To authorize additional appropriations for the work incentive program established by title IV of the Social Security Act.

Mar. 22, 1978.—Original bill reported favorably to the Senate without amendment (S. Rept. 96-715).

Apr. 4, 1978.—Passed by the Senate, by voice vote without amendments (Congressional Record S4767).

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 2781</p> <p>Mr. Jackson and Messrs. Hatfield of Oregon, Magnuson, and Packwood</p> <p>To amend the Federal Unemployment Tax Act so as to exclude from coverage thereunder agricultural hand-harvest labor performed by a full-time student under the age of sixteen (16) years.</p>	Mar. 22, 1978	<p>Mar. 22, 1978.—Statement by Senator Jackson introducing this bill (Congressional Record S4866).</p> <p>Mar. 30, 1978.—Referred to Office of Management and Budget and Departments of the Treasury and Labor.</p>
<p>S. 2806</p> <p>Mr. Domenici and Mr. Chiles</p> <p>To amend the Internal Revenue Code of 1954 to provide for a credit against an employer's liability for withholding income tax on wages paid to his employees based upon the employment of individuals certified for hourly employment benefits under the Comprehensive Employment and Training Act of 1973.</p>	Mar. 22, 1978	<p>Mar. 22, 1978.—Statement of Senator Domenici introducing this bill (Congressional Record S4508).</p> <p>Mar. 29, 1978.—Referred to Office of Management and Budget and Department of the Treasury.</p>
<p>S. 2808</p> <p>Mr. Dole</p> <p>To amend the Internal Revenue Code of 1954 to allow an individual a credit against tax equal to 20 percent of the social security taxes paid by that individual during the taxable year, and for other purposes. (Provides a refundable income tax credit equal to 20 percent of employee and self-employed (but not employer) social security and railroad retirement taxes effective for taxable years after 1977.)</p>	Mar. 22, 1978	<p>Mar. 22, 1978.—Statement of Senator Dole introducing this bill (Congressional Record S4489).</p> <p>Mar. 30, 1978.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 2811 Mar. 23, 1978</p> <p>Mr. Danforth and Messrs. Chafee, Javits, Lugar, Percy, and Stevens</p> <p>To amend the Internal Revenue Code of 1954 to provide permanent reductions in individual taxes.</p> <p>(Increases annually for 3 years, the personal exemption, the standard deduction, the general tax credit and the earned income credit.)</p>	<p>Mar. 23, 1978.—Statement of Senator Danforth introducing this bill (Congressional Record S4441).</p> <p>Mar. 29, 1978.—Referred to Office of Management and Budget and Department of the Treasury.</p>	
<p>S. 2812 Mar. 23, 1978</p> <p>Mr. Danforth and Messrs. Chafee, Javits, Lugar, Percy, and Stevens</p> <p>To amend the Internal Revenue Code of 1954 to provide a credit against income tax for social security taxes paid by an individual.</p> <p>(Provides a refundable income tax credit equal to 10 percent of employee and self-employed (but not employer) social security and railroad retirement taxes effective for taxable years after 1978.)</p>	<p>Mar. 23, 1978.—Statement by Senator Danforth introducing this bill (Congressional Record S4441).</p> <p>Mar. 29, 1978.—Referred to Office of Management and Budget and Department of Treasury.</p>	
<p>S. 2813★ Mar. 23, 1978</p> <p>Mr. Danforth and Messrs. Chafee, Javits, Lugar, Percy, and Stevens</p> <p>To amend the Internal Revenue Code of 1954 to provide a permanent reduction in corporate taxes.</p> <p>(Bill provides:</p> <ul style="list-style-type: none"> (a) a reduction in the maximum corporation tax rate from 48 percent to 42 percent, phased in over a 5-year period; and (b) a graduated corporation tax on the first \$200,000 of corporation income.) 	<p>Mar. 23, 1978.—Statement by Senator Danforth introducing this bill (Congressional Record S4441).</p> <p>Mar. 29, 1978.—Referred to Office of Management and Budget and Department of the Treasury.</p>	<p><i>(See action on H.R. 13511)</i></p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
<p>S. 2814</p> <p>Mar. 23, 1978</p> <p>Mr. Danforth and Messrs. Chafee, Javita, Lugar, Percy, and Stevens</p> <p>To amend the Internal Revenue Code of 1954 to stimulate long-term investment in depreciable equipment. (Increases the investment tax credit by permanently increasing the rate from 10 percent to 12 percent and providing that 25 percent of the credit remaining after offsetting current year tax liability will be refunded and extends coverage of property eligible to commercial and industrial structures in geographical areas of high unemployment.)</p>	<p>Mar. 23, 1978.—Statement by Senator Danforth introducing this bill (Congressional Record S4441).</p> <p>Mar. 29, 1978.—Referred to Office of Management and Budget and Department of the Treasury.</p>
<p>S. 2815</p> <p>Mar. 23, 1978</p> <p>Mr. Danforth and Messrs. Chafee, Javita, Lugar, Percy, and Stevens</p> <p>To amend the Internal Revenue Code of 1954 to increase the class life variance for depreciation purposes. (Allows business to depreciate their machines and equipment over a period up to 40 percent (rather than 20 percent in present law) less than the productive life of the asset.)</p>	<p>Mar. 23, 1978.—Statement by Senator Danforth introducing this bill (Congressional Record S4441).</p> <p>Mar. 28, 1978.—Referred to Office of Management and Budget and Department of the Treasury.</p>
<p>S. 2825</p> <p>Apr. 4, 1978</p> <p>Mr. Bartlett and Messrs. Bellmon, Javita, and Tower</p> <p>To amend the Internal Revenue Code of 1954 with respect to certain charitable contributions. (Exempt charities from treatment as a private foundation if the principal purpose provides long-term care, comfort, or maintenance, or education of permanently and totally disabled persons, elderly persons, needy widows, or children.)</p>	<p>Apr. 4, 1978.—Statement by Senator Bartlett introducing this bill (Congressional Record S4742).</p> <p>Apr. 13, 1978.—Referred to Office of Management and Budget and Department of the Treasury.</p> <p>July 24, 1978.—Public hearing.</p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 2637</p> <p>Mr. Dole</p> <p>To amend the Internal Revenue Code of 1954 to provide a deduction from gross income for individuals of the amount of social security taxes paid during the tax year.</p>	Apr. 5, 1978	<p>Apr. 5, 1978.—Statement by Senator Dole introducing this bill (Congressional Record S4847).</p> <p>Apr. 13, 1978.—Referred to Office of Management and Budget and Department of the Treasury.</p>
<p>S. 2647</p> <p>Mr. Johnston</p> <p>To modify the tariff schedules with regard to certain articles used in carnivals and parades. (Provides for the duty-free entry of jewelry imported to be distributed free to spectators at parades, carnivals, etc.)</p>	Apr. 6, 1978	<p>Apr. 13, 1978.—Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, Departments of the Treasury, State, and Commerce.</p> <p>June 11, 1978.—Adverse report from the Department of State.</p> <p>July 12, 1978.—Adverse report from the Office of Management and Budget.</p> <p>July 20, 1978.—Adverse report from the Department of the Treasury.</p> <p>July 21, 1978.—Adverse report from the Department of Commerce.</p> <p>July 31, 1978.—Public hearing.</p> <p>Aug. 16, 1978.—Report from the International Trade Commission (analysis).</p>
<p>S. 2668</p> <p>Mr. Melcher and Mr. Burdick</p> <p>To amend sec. 2049 of the Internal Revenue Code of 1954 to provide that a spouse's services shall be taken into account in determining whether that spouse furnished adequate consideration for jointly held property for purposes of qualifying for an exclusion from the Federal estate tax.</p>	Apr. 7, 1978	<p>Apr. 13, 1978.—Referred to Office of Management and Budget and Department of the Treasury.</p>
<p>S. 2664</p> <p>Mr. Mathias and Mr. Bayh</p> <p>To amend the Internal Revenue Code of 1954 to provide that trusts established for the payment of product and professional liability claims and related expenses shall be exempt from income tax, and that a deduction shall be allowed for contributions to such trusts.</p>	Apr. 10, 1978	<p>Apr. 10, 1978.—Statement by Senator Mathias introducing this bill (Congressional Record S5188).</p> <p>June 7, 1978.—Referred to Office of Management and Budget and Department of the Treasury.</p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 2365 Apr. 10, 1978</p> <p>Mr. Nelson and Messrs. Anderson, Ford, and Percy</p> <p>To amend the Internal Revenue Code of 1954 to provide a more equitable estate tax treatment of joint interests in farm and closely held business property.</p> <p>(Allows a surviving spouse to treat as earned for estate tax purposes up to a 50-percent share of any joint farm or small business property, at the rate of 2 percent a year if that spouse participates in the operation of the farm or small business.)</p>	<p>Apr. 10, 1978.—Statement by Senator Nelson introducing this bill (Congressional Record 85190).</p> <p>Apr. 13, 1978.—Referred to Office of Management and Budget and Department of the Treasury.</p>	
<p>S. 2372★ Apr. 11, 1978</p> <p>Mr. Allen</p> <p>To amend the Internal Revenue Code of 1954, as amended, so as to exempt subsistence allowances of law enforcement officers of the United States from Federal income taxes.</p>	<p>Apr. 14, 1978.—Referred to Office of Management and Budget and Department of the Treasury.</p> <p>June 19, 1978.—Public hearing.</p>	<p>(See action on H.R. 12041)</p>
<p>S. 2374 Apr. 11, 1978</p> <p>Mr. Inouye and Mr. Matsunaga</p> <p>To amend the Foreign Trade Zones Act to increase the use of foreign trade zones in exporting, and for other purposes.</p> <p>(Permits duty-free entry of machinery and materials to be used solely in the manufacture or production of goods in a Foreign Trade Zone if such goods are exported.)</p>	<p>Apr. 11, 1978.—Statement by Senator Inouye introducing this bill (Congressional Record 85208).</p> <p>Apr. 19, 1978.—Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, Departments of the Treasury, State, and Commerce.</p>	
<p>S. 2375 Apr. 11, 1978</p> <p>Mr. Hathaway</p> <p>To amend title XX of the Social Security Act to provide for service program planning and assessment.</p>	<p>Apr. 11, 1978.—Statement by Senator Hathaway introducing this bill (Congressional Record 85267).</p> <p>Apr. 18, 1978.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>	

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 2877★ Mr. Hathaway</p> <p>The Education Fiscal Assistance Act of 1978. (Provides a \$100 refundable tax credit for each dependent child enrolled in a primary, secondary, vocational, technical school, college or university, phased in for full-time college, university, vocational and technical school students beginning in 1978; for elementary and secondary students in 1981; and for part-time students in 1982.)</p>	Apr. 11, 1978	<p>Apr. 11, 1978.—Statement by Senator Hathaway introducing this bill (Congressional Record 85271).</p> <p>Apr. 18, 1978.—Referred to Office of Management and Budget and Departments of the Treasury and Labor.</p>
<i>(See action on H.R. 13511)</i>		
<p>S. 2880 Mr. Nelson</p> <p>To provide that future Federal employees will be covered by social security and may elect not to be covered by the applicable Federal employees retirement system, that current Federal employees may elect to be covered by social security and if they so elect may elect to discontinue being covered by a retirement system for Federal employees and have retirement credits under any such system transferred to social security.</p>	Apr. 11, 1978	<p>Apr. 11, 1978.—Statement by Senator Nelson introducing this bill (Congressional Record 85281).</p> <p>Apr. 18, 1978.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>
<p>S. 2885★ Mr. Bentzen and Messrs. Allen, Anderson, Hartlett, Burdick, Church, Chiles, Clark, Curtis, Danforth, DeConcini, Dole, Ford, Gravel, Hansen, Hart, Hatch, Hatfield of Montana, Helms, Laxalt, McClure, McGovern, Matsunaga, Stennis, Wallop, Young, and Zorinsky</p> <p>To impose quotas on the importation of beef in order to assure an adequate supply of quality beef at stable prices for the American consumer.</p>	Apr. 12, 1978	<p>Apr. 12, 1978.—Statement by Senator Bentzen introducing this bill (Congressional Record 85398).</p> <p>Apr. 19, 1978.—Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, Departments of the Treasury, State, and Commerce.</p>
<i>(See action on H.R. 5652 and 11545)</i>		
<p>S. 2917 Mr. Domenici and Mr. Schmitt</p> <p>To amend the Internal Revenue Code of 1954 to provide tax incentives for investment in small corporations doing research in the area of energy development and conservation.</p>	Apr. 13, 1978	<p>Apr. 19, 1978.—Referred to Office of Management and Budget and Department of the Treasury.</p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 2920</p> <p>Apr. 17, 1978</p> <p>Mr. Hollings and Mrs. Allen, Messrs. Anderson, Baker, Bumpers, Byrd of West Virginia, Case, Chafee, Church, Curtis, Dole, Durkin, Eagleton, Eastland, Ford, Garn, Hansen, Hatch, Hathaway, Heinz, Helms, Hodges, Laxalt, Leahy, McClure, McIntyre, Morgan, Moynihan, Nunn, Pell, Randolph, Riegle, Sasser, Scott, Sparkman, Stafford, Stennis, Stevens, Talmadge, Thurmond, Tower, Wallop, Weicker, Williams, and Young</p>	<p>Apr. 17, 1978.—Statement by Senator Hollings introducing this bill (Congressional Record S5686).</p> <p>Apr. 19, 1978.—Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, Departments of the Treasury, State, and Commerce.</p> <p>July 7, 1978.—Adverse report from the Department of State.</p> <p>Aug. 15, 1978.—Public hearing.</p>	
<p>To amend the Trade Act of 1974. (Prohibits the President from negotiating under the Trade Act the reduction or elimination of any duty or import restriction on imported textiles or textile products if imports of those products are restricted by agreements negotiated under sec. 204 of the Agricultural Act of 1956.)</p>	<p>(Subject matter added as a floor amendment to H.R. 9837, a bill not within the Finance Committee's jurisdiction. That bill was subsequently vetoed by the President.)</p>	
<p>S. 2921★</p> <p>Apr. 17, 1978</p> <p>Mr. Bartlett</p> <p>To amend the Internal Revenue Code of 1954 to reduce the excise tax based on investment income of private foundations. (Reduces from 4 percent to 2 percent the excise tax on investment income of private charitable foundations.)</p>	<p>Apr. 17, 1978.—Statement by Senator Bartlett introducing this bill (Congressional Record S5667).</p> <p>Apr. 20, 1978.—Referred to Office of Management and Budget and Department of the Treasury.</p> <p>(See action on H.R. 13511)</p>	
<p>S. 2922</p> <p>Apr. 17, 1978</p> <p>Mr. Bartlett and Mr. Bellmon</p> <p>To revise present nursery exemption in sec. 447(a), title 26, U.S.C. to apply regardless of form of business or present method of accounting.</p>	<p>Apr. 19, 1978.—Referred to Office of Management and Budget and Department of the Treasury.</p>	
<p>S. 2923</p> <p>Apr. 17, 1978</p> <p>Mr. Helms and Messrs. Bumpers, Garn, Hatch, McClure, Schmitt, and Tower</p> <p>To provide for the safeguarding of taxpayer rights, and for other purposes. (Bill:</p> <ul style="list-style-type: none"> (a) sets up a special office with the rank of Assistant Commissioner of the Internal Revenue Service for Taxpayer Service; (b) requires that clearly written pamphlets be provided outlining the taxpayers' rights; (c) prevents the IRS from conducting investigations of individuals and organizations unless the investigations have to do with the enforcement of the laws under the purview of the IRS; (d) provides that in cases before the Tax Court, a taxpayer who wins his case is to be awarded attorney's fees; (e) provides that the taxpayer could have an interview at his home or office and at a reasonable time of his choosing; and (f) provides that the General Accounting Office has authority to conduct audits and investigations of IRS operations.) 	<p>Apr. 17, 1978.—Statement by Senator Helms introducing this bill (Congressional Record S5678).</p> <p>Apr. 24, 1978.—Referred to Office of Management and Budget and Department of the Treasury.</p>	

TITLE AND DESCRIPTION		ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
S. 2330★ Mr. Moyaihan To authorize the home production of beer and wine.	Apr. 17, 1978	Apr. 17, 1978.—Statement by Senator Moyaihan introducing this bill (Congressional Record 85676). Apr. 20, 1978.—Referred to Office of Management and Budget and Department of the Treasury. (See action on H.R. 1237)	
S. 2332★ Mr. Laxalt To amend title XVIII of the Social Security Act to permit the recognition and use of relative value studies. (Permits relative value studies published by medical organizations to be recognized for purposes of medicare reimbursement.)	Apr. 18, 1978	Apr. 18, 1978.—Statement by Senator Laxalt introducing this bill (Congressional Record 85600). Apr. 20, 1978.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare. (See action on H.R. 1237)	
S. 2336★ Mr. Hathaway To amend the Internal Revenue Code of 1954 to provide certain corporate income tax reductions and to increase the amount of the surtax exemption. (Sets the corporate tax rate at 20 percent on the first \$150,000 of income and 48 percent thereafter.)	Apr. 18, 1978	Apr. 18, 1978.—Statement by Senator Hathaway introducing this bill (Congressional Record 85808). Apr. 20, 1978.—Referred to Office of Management and Budget and Department of the Treasury. (See action on H.R. 13611)	
S. 2341 Mr. Mathias and Mr. Anderson To amend the Internal Revenue Code of 1954 to provide that a married individual who files a separate return may be taxed at the same rate as an unmarried individual.	Apr. 19, 1978	Apr. 19, 1978.—Statement by Senator Mathias introducing this bill (Congressional Record 85016). Apr. 20, 1978.—Referred to Office of Management and Budget and Department of the Treasury.	
AMENDMENTS			
Oct. 9, 1978 No. 1 (4496)	(Mathias) Permits a married individual filing separately to be taxed at the same rate as an unmarried individual.		
S. 2343★ Mr. Curtis To amend the Internal Revenue Code of 1954 with respect to re-funding obligations.	Apr. 19, 1978	Apr. 19, 1978.—Statement by Senator Curtis introducing this bill (Congressional Record 85018). Apr. 20, 1978.—Referred to Office of Management and Budget and Department of the Treasury. (See action on H.R. 6716 and 13511)	
S. 2353 Mr. Mathias To encourage investment by private industry in urban areas through use of the investment tax credit. (Increases the investment tax credit to 12 percent for rehabilitation and modernization investments in cities with a population of 100,000 or more experiencing a rate of unemployment of 6.5 percent or more for any 3 of the 12 months prior to enactment of this bill.)	Apr. 20, 1978	Apr. 20, 1978.—Statement by Senator Mathias introducing this bill (Congressional Record 86026). Apr. 27, 1978.—Referred to Office of Management and Budget and Department of the Treasury.	

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 2960 Apr. 20, 1978</p> <p>Mr. Mathias</p> <p>To amend the Internal Revenue Code of 1954 to provide a special deduction for the employment of unemployed residents of urban areas by business locating in these areas.</p> <p>(Provides an employer a 3-year tax deduction of 25 percent of the cost of wages paid to new workers who had previously been unemployed, to apply to businesses located in cities of 100,000 population or more which had an unemployment rate of 6.5 percent or greater for any 3 out of the 12 months preceding enactment of this legislation.)</p>	<p>Apr. 20, 1978.—Statement by Senator Mathias introducing this bill (Congressional Record S6030).</p> <p>Apr. 27, 1978.—Referred to Office of Management and Budget and Department of the Treasury.</p>	
<p>S. 2960 Apr. 20, 1978</p> <p>Mr. Mathias</p> <p>To amend the Internal Revenue Code of 1954 to allow the tax-exempt treatment allowed to certain industrial development bonds the proceeds of which are to be used within economically distressed cities, and to allow national banks to underwrite these bonds.</p>	<p>Apr. 20, 1978.—Statement by Senator Mathias introducing this bill (Congressional Record S. 6020).</p> <p>Apr. 27, 1978.—Referred to Office of Management and Budget and Department of the Treasury.</p>	
<p>S. 2966★ Apr. 20, 1978</p> <p>Mr. Anderson</p> <p>To amend the Internal Revenue Code of 1954 to increase the investment tax credit for qualified farm property to 16 percent, effective as of January 1, 1978.</p> <p>(Provides for an increase in the investment tax credit to 15 percent for qualified farm property.)</p>	<p>Apr. 20, 1978.—Statement by Senator Anderson introducing this bill (Congressional Record S6021).</p> <p>Apr. 27, 1978.—Referred to Office of Management and Budget and Departments of the Treasury and Agriculture.</p> <p style="text-align: center;"><i>(See action on H.R. 13511)</i></p>	
<p>S. 2975 Apr. 24, 1978</p> <p>Mr. Hathaway</p> <p>To authorize a supplementary fiscal assistance program of payments to local governments, and for other purposes.</p>	<p>Apr. 24, 1978.—Statement by Senator Hathaway introducing this bill (Congressional Record S6163).</p> <p>May 1, 1978.—Referred to Office of Management and Budget and Department of the Treasury.</p> <p>May 2, 1978.—Public hearing.</p> <p>June 13, 1978.—Favorable report from Department of the Treasury.</p>	
<p>S. 2985 Apr. 25, 1978</p> <p>Mr. Hathaway</p> <p>To amend the Tariff Schedules of the United States to provide for an increase in the duties on imports of potatoes, and to reduce the quota for potatoes subject to the lower of the two rates of duty.</p>	<p>Apr. 25, 1978.—Statement by Senator Hathaway introducing this bill (Congressional Record S6313).</p> <p>May 1, 1978.—Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, Departments of the Treasury, State, and Commerce.</p> <p>July 31, 1978.—Public hearing.</p> <p>Aug. 8, 1978.—Adverse report from the Department of the Treasury.</p> <p>Aug. 16, 1978.—Adverse report from Department of Agriculture.</p>	

ACTION

(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

TITLE AND DESCRIPTION

S. 2996★	Apr. 25, 1978	Apr. 25, 1978.—Statement by Senator Church introducing this bill (Congressional Record S6317). May 1, 1978.—Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, Departments of the Treasury, State, and Commerce. May 11, 1978.—Public hearing. (Subject matter added to H.R. 13750)
Mr. Church and Messrs. Anderson, Bayh, Bentsen, Burdick, Chiles, Clark, Cranston, Curtis, DeConcini, Dole, Domenici, Griffin, Hansen, Haskell, Hatfield of Oregon, Hayakawa, Mrs. Humphrey, Inouye, Johnston, Long, McClure, McGovern, Magnuson, Matsunaga, Melcher, Pearson, Riegle, Schmitt, Stone, Tower, Wallop, Young, and Zorinsky.		
To implement the International Sugar Agreement between the United States and foreign countries; to protect the welfare of consumers of sugar and of those engaged in the domestic sugar-producing industry; to promote the export trade of the United States; and for other purposes.		
S. 2992★	Apr. 27, 1978	Apr. 27, 1978.—Statement by Senator Bentsen introducing this bill (Congressional Record S6406). May 3, 1978.—Referred to Office of Management and Budget and Department of the Treasury. Aug. 15, 16, and 17, 1978.—Public hearings. (See action on H.R. 13511)
Mr. Bentsen To amend the Internal Revenue Code of 1954 to provide uniform accounting of pension liabilities of tax-exempt pension funds.		
S. 2993	Apr. 27, 1978	Apr. 27, 1978.—Statement by Senator Bentsen introducing this bill (Congressional Record S6411). May 3, 1978.—Referred to Office of Management and Budget and Department of the Treasury.
Mr. Bentsen To amend the Internal Revenue Code of 1954 to provide a credit against tax for certain expenditures in connection with the rehabilitation of certain buildings.		
S. 3000★	Apr. 27, 1978	Apr. 27, 1978.—Statement by Senator Hart introducing this bill (Congressional Record S6493). May 3, 1978.—Referred to Office of Management and Budget and Departments of the Treasury and Energy. (See action on H.R. 5263)
Mr. Hart and Mr. Domenici To amend the Internal Revenue Code of 1954 to allow for certain deductions related to enhanced oil recovery.		
S. 3007★	Apr. 27, 1978	Apr. 27, 1978.—Statement by Senator Dole introducing this bill (Congressional Record S6502). May 3, 1978.—Referred to Office of Management and Budget and Department of the Treasury. July 24, 1978.—Public hearing. (See action on H.R. 7320)
Mr. Dole and Messrs. Church, Curtis, DeConcini, Domenici, Eagleton, Gravel, Haskell, Hatch, Lugar, McClure, Nelson, Schmitt, Thurmond, and Tower		
To disregard, for purposes of certain taxes imposed by the Internal Revenue Code of 1954 with respect to employees, certain changes since 1975 in the treatment of individuals as employers.		

AMENDMENTS

- Aug. 1, 1978 (Dole) Prevents the IRS from changing the un-
No. 1 employment status of certain persons when
(3408) they have in good faith been treated as inde-
pendent contractors.

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
<p>S. 3015 Apr. 27, 1978</p> <p>Mr. Griffin</p> <p>To amend the Internal Revenue Code of 1954 to disregard, in the valuation for estate tax purposes of certain items created by the decedent during his life, any amount which would not have been capital gain if such item had been sold by the decedent at its fair market value.</p> <p>(Revises the estate tax laws to provide that unsold art works would be valued in an artist's estate on a cost of materials basis.)</p>	<p>Apr. 27, 1978.—Statement by Senator Griffin introducing this bill (Congressional Record S6511).</p> <p>May 3, 1978.—Referred to Office of Management and Budget and Department of the Treasury.</p>
<p>S. 3017★ May 2, 1978</p> <p>Mr. Williams and Messrs. Javits and Melcher</p> <p>To amend the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 for the purpose of simplifying, clarifying, and improving Federal law relating to the regulation of employee benefit plans, to foster the establishment and maintenance of plans, and for other purposes.</p>	<p>May 2, 1978.—Statement by Senator Williams introducing this bill (Congressional Record S6581).</p> <p>May 8, 1978.—Referred to Office of Management and Budget and Departments of the Treasury and Labor.</p> <p>Aug. 15, 16, and 17, 1978.—Public hearings.</p> <p style="text-align: center;"><i>(See action on H.R. 13511)</i></p>
<p>S. 3028 May 3, 1978</p> <p>Mr. Durkin and Mr. Hathaway</p> <p>To amend title XVI of the Social Security Act to provide that support and maintenance furnished by a relative to a recipient of supplemental security income benefits shall not be considered income, and for other purposes.</p>	<p>May 3, 1978.—Statement by Senator Durkin introducing this bill (Congressional Record S6808).</p> <p>Apr. 10, 1978.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>
<p>S. 3037 May 4, 1978</p> <p>Mr. DeConcini and Messrs. Benton, Gravel, Haskell, Hatch, Huddleston, Johnston, and Nelson</p> <p>To provide for the administration of the Internal Revenue Code of 1954 without regard to certain revenue rulings relating to the definition of the term "employee".</p> <p>(Suspends IRS rulings regarding the occupational status and tax treatment of real estate agents.)</p>	<p>May 4, 1978.—Statement of Senator DeConcini introducing this bill (Congressional Record S6964).</p> <p>May 8, 1978.—Referred to Office of Management and Budget and Department of the Treasury.</p> <p>July 24, 1978.—Public hearing.</p>
<p>S. 3038★ May 4, 1978</p> <p>Mr. Williams and Messrs. Randolph, and Riegle</p> <p>To amend title XVIII of the Social Security Act to provide coverage, under the supplementary medical insurance program, of certain lenses and illumination aids for individuals suffering from severe limitation of central vision acuity and of the services of an optometrist in prescribing such lenses and aids.</p>	<p>May 4, 1978.—Statement of Senator Williams introducing this bill (Congressional Record S6065).</p> <p>May 10, 1978.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p> <p style="text-align: center;"><i>(See action on H.R. 13097)</i></p>

ACTION

(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

TITLE AND DESCRIPTION

TITLE AND DESCRIPTION	ACTION
<p>S. 3049★ May 9, 1978</p> <p>Mr. Culver and Messrs. Heinz and Nelson</p> <p>To amend the Internal Revenue Code of 1954 to provide for a deduction for certain amounts paid into a reserve for product liability losses and expenses, to provide a deduction for certain amounts paid to captive insurers, and for other purposes.</p>	<p>May 9, 1978.—Statement by Senator Culver introducing this bill (Congressional Record S7150).</p> <p>May 16, 1978.—Referred to Office of Management and Budget and Department of the Treasury.</p> <p>Aug. 28, 1978.—Public hearing.</p> <p style="text-align: center;">(See action on H.R. 13511)</p>
<p>S. 3055 May 10, 1978</p> <p>Mr. Haskell</p> <p>To stabilize production and marketing of traditional sweetener products; to permit orderly growth in the marketing of new sources of sweetener products; to provide consumers with adequate supplies of sweetener products at reasonable prices; to insure imports of sugar products do not disrupt the orderly operation of the National Sweetener Program, and for other purposes.</p>	<p>May 10, 1978.—Statement by Senator Haskell introducing this bill (Congressional Record S7262).</p> <p>May 18, 1978.—Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, Department of the Treasury, State, and Commerce.</p> <p>June 8, 1978.—Adverse report from Department of State.</p>
<p>S. 3057 May 11, 1978</p> <p>Mr. Ribicoff and Messrs. Biden, Case, Leahy, Moynihan, McIntyre, Pell, Stafford, and Williams</p> <p>To amend the Internal Revenue Code of 1954 to provide relief to residential and certain institutional users of refined petroleum products in the event of a Presidential adjustment of imports of petroleum.</p> <p>(Provides a refundable tax credit (not to exceed \$75 for any 1 year) for home heating oil, available only in the event of a Presidential imposition of an import fee.)</p>	<p>May 11, 1978.—Statement by Senator Ribicoff introducing this bill (Congressional Record S7321).</p> <p>May 18, 1978.—Referred to Office of Management and Budget and Departments of the Treasury and Energy.</p>
<p>S. 3058 May 11, 1978</p> <p>Mr. Heinz and Mrs. Allen, and Messrs. Randolph, and Schweiker</p> <p>To promote steel trade negotiations under the Trade Act of 1974. (Prohibits trade barrier reductions in steel until a sectoral agreement has been reached.)</p>	<p>May 11, 1978.—Statement by Senator Heinz introducing this bill (Congressional Record S7322).</p> <p>May 16, 1978.—Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, Departments of the Treasury, State, and Commerce.</p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 3639 May 11, 1978</p> <p>Mr. Heins</p> <p>To amend the Trade Act of 1974 with respect to the reservation of textiles and textile products from negotiation.</p> <p>(Prohibits the President from negotiating under the Trade Act the reduction or elimination of any duty or import restriction on imported textiles or textile products if imports of those products are restricted by agreements negotiated under sec. 204 of the Agricultural Act of 1956.)</p>	<p>May 11, 1978.—Statement by Senator Heins introducing this bill (Congressional Record S7356).</p> <p>May 18, 1978.—Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, Departments of the Treasury, State, and Commerce.</p>	<p><i>(Subject matter added as a floor amendment to H.R. 9037, a bill not within the Finance Committee's jurisdiction. That bill was subsequently vetoed by the President.)</i></p>
<p>S. 3665 May 11, 1978</p> <p>Mr. Hansen</p> <p>and Messrs. Allen, Baker, Bartlett, Bellmon, Bentsen, Brooke, Bumpers, Burdick, Byrd of Virginia, Cannon, Chafee, Church, Cranston, Curtis, Danforth, DeConcini, Dole, Domenici, Durkin, Eastland, Garn, Glenn, Goldwater, Gravel, Griffin, Hatch, Hatfield of Oregon, Hayakawa, Helms, Hodges, Huddleston, Inouye, Javits, Johnston, Laxalt, Leahy, Lugar, McClure, Mathias, Matsunaga, Melcher, Nunn, Packwood, Percy, Randolph, Roth, Schmitt, Schweiker, Scott, Sparkman, Stafford, Stennis, Stevens, Stone, Thurmond, Tower, Wallop, Weicker, Williams, Young, and Zorinsky</p> <p>To amend the Internal Revenue Code of 1954 to provide pre-1900 tax treatment for capital gains.</p>	<p>May 11, 1978.—Statement by Senator Hansen introducing this bill (Congressional Record S7344).</p> <p>May 18, 1978.—Referred to Office of Management and Budget and Department of the Treasury.</p> <p>June 28 and 29, 1978.—Public hearings.</p>	
<p>S. 3686★ May 15, 1978</p> <p>Mr. Allen</p> <p>To amend the Internal Revenue Code of 1954 to exclude certain service performed on fishing boats from coverage for purposes of unemployment compensation.</p> <p>(Exempts for purposes of FUTA the services of fishing boat crew members which currently are exempt for purposes of FICA. Thus, the crew on boats engaged in catching fish or other forms of aquatic animal life would be treated as self-employed for FUTA purposes, as well as for purposes of FICA and income tax withholding, if their remuneration is a share of the boat's catch or of the proceeds of the catch, or, in the case of an operation involving more than one boat, a share of the entire fleet's catch or its proceeds, and if the operating crew of such boat (or each boat in the fleet) normally is made up of fewer than 10 individuals.)</p>	<p>May 15, 1978.—Statement by Senator Allen introducing this bill (Congressional Record S7468).</p> <p>May 24, 1978.—Referred to Office of Management and Budget and Department of the Treasury.</p> <p>July 24, 1978.—Public hearing.</p>	
<p>S. 3166 May 18, 1978</p> <p>Mr. Long</p> <p>and Messrs. Dole, Inouye, Ribicoff, and Talmadge</p> <p>To amend the Social Security Act by adding thereto a new title XXI which will provide insurance against the costs of catastrophic illness, by replacing the medical program with a Federal medical assistance plan for low-income people, and by adding a new title XV thereto which will encourage and facilitate the availability, through private insurance carriers, of basic health insurance at reasonable premium charges, and for other purposes.</p>	<p>May 18, 1978.—Statement by Senator Long introducing this bill (Congressional Record S7719).</p> <p>May 23, 1978.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>	

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

S. 3105—Continued

SUMMARY**Title I—Catastrophic Health Insurance****PART A—PUBLIC PLAN****ELIGIBILITY**

All legal residents in the United States not covered by the private plan described in part B below.

BENEFITS

Federally-administered trust fund pays for medical bills after a family has incurred \$2,000 of medical bills in a year. Hospital costs would be paid for after a person has incurred 60 days of hospital costs. The \$2,000 deductible and the 60-day deductible are entirely separate. If a person were to meet the hospital deductible alone he would be eligible only for the hospital benefits. If a family were to meet only the \$2,000 deductible, it would be eligible only for medical benefits.

ADMINISTRATION

Program would be administered by the Health Care Financing Administration parallel to the administration of medicare.

FINANCING

Employers would be liable for a tax of 1 percent on payroll. However, a tax credit equal to 50 percent of this amount paid would be allowed.

PART B—PRIVATE INSURANCE OPTION**ELIGIBILITY**

An employer could elect to have all of his employees and their dependents covered under a qualified private catastrophic insurance plan as an alternative to coverage under the public plan.

BENEFITS

Private catastrophic plan would have benefits identical to those in the public plan. Benefits beyond those required could be sold by private insurers.

ADMINISTRATION

Private catastrophic plan would be administered by a qualified private insurance company of the employer's choice.

FINANCING

Employer's premium for private catastrophic would be deducted from his 1 percent payroll tax liability. The employer would be eligible for the tax credit of 50 percent of his 1 percent payroll tax liability.

Title II—Medical Assistance Plan

Replaces medicaid with a uniform national program of medical benefits for low-income persons administered by the Health Care Financing Administration.

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

S. 3105—Continued

Title II—Medical Assistance Plan—Continued

ELIGIBILITY

All persons now receiving medicaid benefits.

All individuals and families having an annual income at or below the following levels:

\$3,000 for an individual;

\$4,200 for a two-person family;

\$4,800 for a three-person family;

\$5,400 for a four-person family; and

\$400 additional for each additional family member.

Families with incomes above these levels would become eligible if they spend enough on medical care to reduce their income to the eligibility levels. Thus, a family of four with \$6,000 would become eligible if it spent \$600 for medical care.

BENEFITS

Provides hospital care for up to 60 days and all skilled nursing facility care, intermediate facility care and home health services. Covers physicians services, X-ray laboratory, prenatal and well-baby care, family planning counseling services and supplies, periodic screening, diagnosis and treatment for children under 18, inpatient mental health care consists of active care and treatment in a medically accredited institution and outpatient care in a qualified community health center. Outpatient psychiatric services would be limited to five visits related to "crisis" intervention, and additional visits could be authorized upon finding that in their absence the patient would require institutionalization or be severely dysfunctional.

The plan would also pay the \$8.20 monthly (effective July 1, 1978) Part B medicare premium for persons eligible for this title.

COPAYMENTS AND DEDUCTIBLES

Copayment is \$3 for each of first 10 visits to doctor per family (but no copayments for visits for well-baby care and family planning services).

PAYMENTS TO HEALTH CARE PROVIDERS AND ADMINISTRATION

Same as medicare (reasonable costs for institutions, reasonable charges for physicians).

Payments made under the program would have to be accepted as payment in full, and there could be no additional charges to patient.

Benefits reduced to patients by \$250 if they have failed to enroll in an employer-employee plan in which employer pays 75 percent or more of the premium cost.

FINANCING

States would have to pay no more than they did for medicaid in the year prior to this title's effective date plus one-half of what they paid for medical services for those not covered by medicaid. Thus States would be held harmless against costs or caseloads.

Title III—Private Health Insurance

Establishes a voluntary certification program for private basic health insurance to encourage the availability of adequate private health insurance.

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

S. 3105—Continued

Title III—Private Health Insurance—Continued

Insurer could submit policy to HEW Secretary for certification. Certification is based on adequacy of coverage, conditions of eligibility, actual availability. Certified policies would be advertised as such.

CRITERIA FOR CERTIFICATION OF POLICIES

Must provide 60 days of hospital care and coverage of medical bills up to \$2,000. (This meshes with catastrophic plan.)

LIMITS ON DEDUCTIBLES AND COPAYMENTS

Ban on exclusions, waivers of liability and waiting periods in group policies, and with respect to individual policies, a limit on medical exclusion to pre-existing pregnancy and waiting periods for other pre-existing conditions to not more than 90 days.

At least one annual open enrollment period.

Reasonable rates of benefit payments to premiums defined in terms of average ratios for group policies generally written by insurers.

INCENTIVES TO PROVIDE CERTIFIED POLICIES

For 3 years from effective date to act, Secretary of HEW studies progress of insurers in making certified policies actually and generally available to the population.

After that time no insurer could serve as a medicare carrier or intermediary unless it offered one or more certified policies to the general public in each geographic or service area in which it did business.

Additionally, at that time, Secretary of HEW would be authorized to make basic coverage available at cost through social security in any area of the country where certified basic health insurance was not available.

INSURANCE POOLING

Contains an antitrust exemption under which insurers could enter into contracts or arrangements for the sole purpose of establishing insurance "pool" arrangements in order to offer to the general public certified health insurance policies. Such pools allow proportionate sharing of risks and rewards.

S. 3111

May 19, 1978

Mr. Moynihan
and Messrs. Anderson, Chafee, Cranston, Curtis, DeConcini, Gravel, Griffin, Hayakawa, Heinz, Javits, Lugar, Melcher, Randolph, Riegle, Schweiker, and Thurmond

To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

May 19, 1978.—Statement by Senator Moynihan introducing this bill (Congressional Record S7854).

May 24, 1978.—Referred to Office of Management and Budget and Department of the Treasury.

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

S. 3125★

May 22, 1978

Mr. Dole

To amend the Internal Revenue Code of 1954 with respect to the treatment of an involuntary conversion of real property to which the special farm valuation provisions of the Federal estate tax apply.

(Provides that if an involuntary conversion of qualified real property takes place, no recapture of the estate tax benefit would occur if the property is replaced by other real property of at least equal value to be used for the same use. If qualified real property is replaced by property of lesser value, the recapture would apply only in the proportion that the excess of the amount realized in the conversion over the amount reinvested bears to the amount realized on the conversion. These rules generally would give the taxpayer the same time to make a qualified replacement as under the present income tax involuntary conversion rules—i.e., 2 years from the date of the conversion.

The bill also provides that if qualified real property which is subject to an involuntary conversion is carryover basis property, its basis would be increased for income tax purposes in an amount equal to the recapture tax imposed.¹ This adjustment would be treated as having been made immediately before the property was involuntarily converted; thus, the adjustment would result in a reduction in the amount of gain (or an increase in the amount of loss) realized on the involuntary conversion. If the involuntarily converted property is replaced by property of at least equal value to be used for the same use, no recapture tax would be imposed and hence no basis adjustment would be made.)

May 22, 1978.—Statement by Senator Dole introducing this bill (Congressional Record S8008).

June 5, 1978.—Referred to Office of Management and Budget and Department of the Treasury.

July 24, 1978.—Public hearing.

(See action on H.R. 13511)

S. 3127

May 22, 1978

Mr. Danforth

and Messrs. Baker, Beutson, Heinz, Moynihan, and Packwood

To amend the Antidumping Act, 1921, the Tariff Act of 1930, sec. 801 of the Revenue Act of 1916, and for other purposes.

(Bill:

- (a) shortens the overall period for investigation of an allegation of dumping and the delivery of relief;
- (b) requires timely collection of duties where dumping is established;
- (c) makes the statutory procedures for countervailing duty cases the same as antidumping procedures;
- (d) gives the Treasury Department total responsibility for dumping and countervailing duty cases; and
- (e) provides a private cause of action for national price discrimination where the effect of that discrimination was to substantially restrain trade or monopolize any line of trade or commerce.)

May 22, 1978.—Statement by Mr. Danforth introducing this bill (Congressional Record S8041).

June 5, 1978.—Referred to Office of Management and Budget, Special Representative for Trade Negotiations, International Trade Commission, Departments of the Treasury, State, and Commerce.

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 3131 May 23, 1978</p> <p>Mr. Case and Messrs. Bayh, Brooke, and Javits</p> <p>To eliminate discrimination with regard to mental illness under medicare. (Eliminates special restrictions placed on mental health treatment under medicare.)</p>	<p>May 23, 1978.—Statement by Senator Case introducing this bill (Congressional Record S8113).</p> <p>June 5, 1978.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>	
<p>S. 3134★ May 23, 1978</p> <p>Mr. Allen and Messrs. Bentsen, Bumpers, Case, Clark, Haskell, Ribicoff, and Williams</p> <p>To provide that certain statutory subsistence received by State police officers will not retroactively be included in gross income.</p>	<p>May 23, 1978.—Statement by Senator Allen introducing this bill (Congressional Record S8116).</p> <p>June 5, 1978.—Referred to Office of Management and Budget and Department of the Treasury.</p> <p style="text-align: center;"><i>(See action on H.R. 12841)</i></p>	
<p>S. 3138 May 24, 1978</p> <p>Mr. Hart</p> <p>To amend the Internal Revenue Code of 1954 to provide for the indemnation of individual income tax brackets, and for other purposes.</p>	<p>May 24, 1978.—Statement by Senator Hart introducing this bill (Congressional Record S8215).</p> <p>June 5, 1978.—Referred to Office of Management and Budget and Department of the Treasury.</p>	
<p>S. 3140 May 24, 1978</p> <p>Mr. Bentsen</p> <p>To amend the Internal Revenue Code of 1954 to provide for the treatment of defined contribution retirement plans funded exclusively by employer IRA contributions. (Provides that small businessmen could make contributions up to the annual \$7,500 Keogh limitation with the contributions going exclusively into separate individual retirement accounts for each employee.)</p>	<p>May 24, 1978.—Statement by Senator Bentsen introducing this bill (Congressional Record S8218).</p> <p>June 5, 1978.—Referred to Office of Management and Budget and Department of the Treasury.</p> <p>June 27, 1978.—Public hearing.</p>	

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 3142</p> <p>Mr. Hathaway</p> <p>Pension Protection Act of 1978. (Amends the Employer Retirement Income Security Act of 1974 (ERISA) to cover under the plan termination insurance provisions of ERISA a type of retirement plan (which would not otherwise be covered) established by an employer who does maintain a covered plan for the benefit of officers, shareholders or highly compensated employees.)</p>	<p>May 24, 1978</p>	<p>May 24, 1978.—Jointly referred to Committees on Human Resources and Finance.</p> <p>May 24, 1978.—Statement by Senator Hathaway introducing this bill (Congressional Record 88219).</p> <p>June 5, 1978.—Referred to Office of Management and Budget and Department of the Treasury.</p>
<p>S. 3143</p> <p>Mr. Case</p> <p>To increase alternatives to institutionalization for senior citizens. (Provides tax-free payments for senior citizens eligible for nursing home care under Medicare or Medicaid and who are able to locate suitable home care arrangements.)</p>	<p>May 25, 1978</p>	<p>May 25, 1978.—Statement by Senator Case introducing this bill (Congressional Record 88339).</p> <p>June 5, 1978.—Referred to Office of Management and Budget and Department of the Treasury.</p>
<p>S. 3145★</p> <p>Mr. Moynihan</p> <p>To extend the time period for congressional study of certain fringe benefits.</p>	<p>May 25, 1978</p>	<p>May 25, 1978.—Statement by Senator Moynihan introducing this bill (Congressional Record 88346).</p> <p>June 5, 1978.—Referred to Office of Management and Budget and Department of the Treasury.</p> <p style="text-align: center;"><i>(See action on H.R. 12841)</i></p>
<p>S. 3147★</p> <p>Mr. Dole and Messrs. Garn, Hatch, Helms, Thurmond, Tower, and Wallop</p> <p>To prohibit the issuance of regulations on the taxation of fringe benefits.</p>	<p>May 25, 1978</p>	<p>May 25, 1978.—Statement by Senator Dole introducing this bill (Congressional Record 88348).</p> <p>June 5, 1978.—Referred to Office of Management and Budget and Department of the Treasury.</p> <p style="text-align: center;"><i>(See action on H.R. 12841)</i></p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
<p>S. 3148★ May 25, 1978</p> <p>Mr. Moynihan</p> <p>To amend title XX of the Social Security Act to provide for an expanded social services program, to promote consultation and cooperative efforts among States, localities, and other local public and private agencies to coordinate services, to extend certain provisions of P.L. 94-461, and for other purposes.</p>	<p>May 25, 1978.—Statement by Senator Moynihan introducing this bill (Congressional Record S3348).</p> <p>June 5, 1978.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p> <p>June 14, 1978.—Favorable report from the Department of Health, Education, and Welfare.</p> <p style="text-align: center;"><i>(See action on H.R. 12973 and H.R. 13511)</i></p>
<p>S. 3149 May 25, 1978</p> <p>Mr. Moynihan</p> <p>To amend the Internal Revenue Code of 1954 with respect to loan guarantees for the assistance of the city of New York.</p>	<p>May 25, 1978.—Statement by Senator Moynihan introducing this bill (Congressional Record S8349).</p> <p>June 5, 1978.—Referred to Office of Management and Budget and Department of the Treasury.</p>
<p>S. 3150 May 25, 1978</p> <p>Mr. Moynihan</p> <p>To amend the Internal Revenue Code of 1954 with respect to financial assistance for the city of New York.</p>	<p>May 25, 1978.—Statement by Senator Moynihan introducing this bill (Congressional Record S8349).</p> <p>June 5, 1978.—Referred to Office of Management and Budget and Department of the Treasury.</p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 3166 June 7, 1978</p> <p>Mr. Dole</p> <p>To amend the Internal Revenue Code of 1954 to exclude from gross income a portion of each individual's personal service income to reflect the loss in the purchasing power of that income attributable to inflation.</p>	<p>June 7, 1978.—Statement by Senator Dole introducing this bill (Congressional Record 88636).</p> <p>June 13, 1978.—Referred to Office of Management and Budget and Department of the Treasury.</p>	
<p>S. 3171★ June 7, 1978</p> <p>Mr. Griffin</p> <p>To amend the Tariff Schedules of the United States to provide duty-free treatment for certain gloves and trousers which incorporate protective features designed specifically for use in forestry.</p>	<p>June 13, 1978.—Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, Departments of the Treasury, State, and Commerce.</p> <p>July 21, 1978.—Report from the International Trade Commission (analysis).</p> <p>July 31, 1978.—Public hearing.</p> <p>Aug. 8, 1978.—Adverse report from the Department of the Treasury.</p>	<p><i>(See action on H.R. 3011)</i></p>
<p>S. 3172 June 7, 1978</p> <p>Mr. Talmadge and Mr. Bentsen</p> <p>To amend the Internal Revenue Code of 1954 to permit a church plan to continue after 1982 to provide benefits for employees of organizations controlled by or associated with the church and to make certain clarifying amendments to the definition of church plan.</p>	<p>June 7, 1978.—Statement by Senator Talmadge introducing this bill (Congressional Record 88688).</p> <p>June 14, 1978.—Referred to Office of Management and Budget and Department of the Treasury.</p>	
<p>S. 3173 June 7, 1978</p> <p>Mr. Talmadge and Mr. Bentsen</p> <p>To amend sec. 403(b) of the Internal Revenue Code of 1954 with respect to computation of the exclusion allowance for ministers and lay employees of the church, and to amend secs. 408 (b) (2) (B), 415(c) (4), 415(d) (1), and 415(d) (2) and to add a new section 415(c) (8) to extend the special elections for sec. 403(b) annuity contracts to employees of churches, conventions, or associations of churches, and their agencies and to permit a de minimis contribution amount in lieu of such elections.</p>	<p>June 7, 1978.—Statement by Senator Talmadge introducing this bill (Congressional Record 88690).</p> <p>June 13, 1978.—Referred to Office of Management and Budget and Department of the Treasury.</p>	
<p>S. 3176★ June 7, 1978</p> <p>Mr. Laxalt and Messrs. Bentsen, Cannon, and Curtis</p> <p>To amend sec. 118 of the Internal Revenue Code of 1954 to clarify the treatment of contributions in aid of construction to regulated electric or gas utilities.</p>	<p>June 13, 1978.—Referred to Office of Management and Budget and Departments of the Treasury and Energy.</p> <p>Aug. 28, 1978.—Public hearing.</p>	<p><i>(See action on H.R. 13511)</i></p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 3182</p> <p>June 7, 1978</p> <p>Mr. Talmadge and Mr. Bentzen</p> <p>To amend the Employee Retirement Income Security Act of 1974 to permit a church plan to continue after 1982 to provide benefits for employees of organizations controlled by or associated with the church and to make certain clarifying amendments to the definition of church plan.</p>	June 7, 1978	<p>June 7, 1978.—Statement by Senator Talmadge introducing this bill (Congressional Record S8688).</p> <p>June 7, 1978.—Jointly referred to Committees on Finance and Human Resources.</p> <p>June 13, 1978.—Referred to Office of Management and Budget and Departments of the Treasury and Labor.</p>
<p>S. 3183</p> <p>June 8, 1978</p> <p>Mr. Dole</p> <p>To clarify sec. 119 of the Internal Revenue Code of 1954 by an amendment making it clear that meals provided in kind by an employer to an employee may be considered furnished for the convenience of the employer without regard to whether a charge is made or whether the employee is required to accept such meals.</p>	June 8, 1978	<p>June 8, 1978.—Statement by Senator Dole introducing this bill (Congressional Record S8845).</p> <p>June 13, 1978.—Referred to Office of Management and Budget and Department of the Treasury.</p>
<p>S. 3188</p> <p>June 9, 1978</p> <p>Mr. Helms and Messrs. Eastland and Randolph</p> <p>To establish a National Office of Maternal and Child Health and a National Advisory Council on Maternal and Child Health, to promote the efficient administration of health care programs for mothers, infants and crippled children, and for other purposes.</p>	June 9, 1978	<p>June 9, 1978.—Statement by Senator Helms introducing this bill (Congressional Record S8933).</p> <p>June 23, 1978.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>
<p>S. 3191★</p> <p>June 12, 1978</p> <p>Mr. Cranston</p> <p>To authorize the home production of beer and wine.</p>	June 12, 1978	<p>June 12, 1978.—Statement by Senator Cranston introducing this bill (Congressional Record S8908).</p> <p>June 26, 1978.—Referred to Office of Management and Budget and Department of the Treasury.</p>

(See action on H.R. 1237)

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 3193★ June 12, 1978 Mr. Bentsen</p> <p>To amend the Internal Revenue Code of 1954 and the Employee Retirement Income Security Act of 1974 to simplify paperwork requirements and streamline enforcement.</p>	June 12, 1978	<p>June 12, 1978.—Statement by Senator Bentsen introducing this bill (Congressional Record S8906).</p> <p>June 12, 1978.—Jointly referred to Committees on Finance and Human Resources.</p> <p>July 17, 1978.—Referred to the Office of Management and Budget, Departments of the Treasury and Labor.</p> <p>June 27 and Aug. 15, 16, and 17, 1978.—Public hearings.</p>
<i>(See action on H.R. 13511)</i>		
<p>S. 3194★ June 13, 1978 Mr. Roth</p> <p>To prohibit the issuance of regulations on the taxation of fringe benefits.</p>	June 13, 1978	<p>June 13, 1978.—Statement by Senator Roth introducing this bill (Congressional Record S9091).</p> <p>June 22, 1978.—Referred to Office of Management and Budget and Department of the Treasury.</p>
<i>(See action on H.R. 12841)</i>		
<p>S. 3196 June 13, 1978 Mr. Schweiker</p> <p>To amend title XI of the Social Security Act to provide that a Professional Standard's Review Organization shall not be considered to be an agency of the Federal Government.</p>	June 13, 1978	<p>June 13, 1978.—Statement by Senator Schweiker introducing this bill (Congressional Record S9092).</p> <p>June 22, 1978.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>
<p>S. 3294 June 15, 1978 Mr. Cannon and Mr. Laxalt</p> <p>To amend the Internal Revenue Code of 1954 to provide that the occupational tax on wagering shall not apply in any State in which wagering is permitted by law.</p>	June 15, 1978	<p>June 15, 1978.—Statement by Senator Cannon introducing this bill (Congressional Record S9221).</p> <p>June 19, 1978.—Referred to Office of Management and Budget and Department of the Treasury.</p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 3218</p> <p>Mr. Bentsen</p> <p>To amend the Internal Revenue Code of 1954 to allow the tax-exempt status of the interest of certain life insurance accounts to flow through to policyholders.</p>	June 22, 1978	<p>June 22, 1978.—Statement by Senator Bentsen introducing this bill (Congressional Record S9450).</p> <p>June 28, 1978.—Referred to Office of Management and Budget and Department of the Treasury.</p>
<p>S. 3223★</p> <p>Mr. Gravel</p> <p>To amend the Internal Revenue Code of 1954 to provide tax incentives for the establishment of general stock ownership plans.</p>	June 22, 1978	<p>June 22, 1978.—Statement by Senator Gravel introducing this bill (Congressional Record S9452).</p> <p>June 28, 1978.—Referred to Office of Management and Budget and Department of the Treasury.</p> <p style="text-align: right;"><i>(See action on H.R. 13511)</i></p>
<p>S. 3229★</p> <p>Mr. Matsunaga</p> <p>To amend the Internal Revenue Code of 1954 to provide that the holding period for a new principal residence which replaces a principal residence involuntarily converted may be increased by the holding period of the involuntarily converted residence for purposes of sec. 121.</p>	June 23, 1978	<p>June 23, 1978.—Statement by Senator Matsunaga introducing this bill (Congressional Record S9626).</p> <p>June 28, 1978.—Referred to Office of Management and Budget and Department of the Treasury.</p> <p style="text-align: right;"><i>(See action on H.R. 13166)</i></p>
<p>S. 3241★</p> <p>Mr. Byrd of West Virginia (for Mr. Long)</p> <p>To amend the Internal Revenue Code of 1954, and the Tax Reduction Act of 1975, with respect to employee stock ownership plans.</p> <p>(Revises the Internal Revenue Code regarding employee stock ownership plans and to establish greater tax incentives for their implementation.)</p>	June 23, 1978	<p>June 23, 1978.—Statement by Senator Byrd introducing this bill (Congressional Record S9634).</p> <p>June 30, 1978.—Referred to Office of Management and Budget and Department of the Treasury.</p> <p style="text-align: right;"><i>(See action on H.R. 13511)</i></p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 3246★ June 27, 1978</p> <p>Mr. Talmadge</p> <p>To amend the Tariff Act of 1930 to provide that, for purposes of determining the duty payable with respect to imported merchandise, the value of imported merchandise includes any export quota premium.</p>	<p>June 27, 1978.—Statement by Senator Talmadge introducing this bill (Congressional Record S9916).</p> <p>June 30, 1978.—Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, Departments of the Treasury, State, and Commerce.</p> <p>July 31, 1978.—Public hearing.</p> <p>Aug. 11, 1978.—Report from the International Trade Commission (analysis).</p> <p>Aug. 18, 1978.—Report from Special Representative for Trade Negotiations (recommends deferring action).</p>	<p><i>(See action on H.R. 8149)</i></p>
<p>S. 3250★ June 27, 1978</p> <p>Mr. Melcher and Mr. McGovern</p> <p>To amend the Internal Revenue Code of 1954 to make the investment tax credit applicable to certain agricultural buildings and their structural components.</p>	<p>June 27, 1978.—Statement by Senator Melcher introducing this bill (Congressional Record S9919).</p> <p>June 30, 1978.—Referred to Office of Management and Budget and Departments of the Treasury and Agriculture.</p>	<p><i>(See action on H.R. 13511)</i></p>
<p>S. 3253 June 28, 1978</p> <p>Mr. Brooke and Mr. Durkin</p> <p>To amend title XVI of the Social Security Act to assure that, for purposes of the Supplemental Security Income program, interest income received by an individual from a negotiated order of withdrawal account will be treated the same as interest income received from an account on which interest is payable on a quarterly basis.</p>	<p>June 28, 1978.—Statement by Senator Brooke introducing this bill (Congressional Record S10049).</p> <p>July 10, 1978.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>	
<p>S. 3257 June 28, 1978</p> <p>Mr. Bentsen</p> <p>To amend the Internal Revenue Code of 1954 to facilitate the investment of sec. 403(b) teacher annuities in mutual funds.</p>	<p>June 28, 1978.—Statement by Senator Bentsen introducing this bill (Congressional Record S10051).</p> <p>July 10, 1978.—Referred to Office of Management and Budget and Department of the Treasury.</p>	

TITLE AND DESCRIPTION	DATE	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
<p>S. 3265★</p> <p>Mr. Roth and Messrs. Bellmon, McIntyre, and Zorinsky</p> <p>To amend the Internal Revenue Code of 1954 to allow an individual to exclude from gross income the gain from the sale or exchange of the individual's principal residence.</p>	June 29, 1978	<p>June 29, 1978.—Statement by Senator Roth introducing this bill (Congressional Record S10166).</p> <p>July 10, 1978.—Referred to Office of Management and Budget and Department of the Treasury.</p> <p>(See action on H.R. 13511)</p>
<p>S. 3268</p> <p>Mr. Hathaway</p> <p>To direct the Secretary of the Treasury and the Council of Economic Advisers to prepare a tax impact study for the Congress.</p>	June 29, 1978	<p>June 29, 1978.—Statement by Senator Hathaway introducing this bill (Congressional Record S10174).</p> <p>July 10, 1978.—Referred to Office of Management and Budget and Department of the Treasury.</p>
<p>S. 3278★</p> <p>Mr. Muskie</p> <p>To amend the Internal Revenue Code of 1954 to provide that service performed by a citizen of the United States as an employee of the Roosevelt Campobello International Park Commission shall constitute employment for purposes of the Federal Unemployment Tax Act.</p>	July 11, 1978	<p>July 11, 1978.—Statement by Senator Muskie introducing this bill (Congressional Record S10447).</p> <p>July 18, 1978.—Referred to the Office of Management and Budget and Department of the Treasury.</p> <p>(See action on H.R. 13390)</p>
<p>S. 3279★</p> <p>Mr. Cannon</p> <p>To provide assistance to aircraft operators to aid them in complying with Federal aircraft noise standards, to amend the Airport and Airway Development Act of 1970 to provide assistance to airport operators and aircraft operators to aid them in complying with noise standards, and for other purposes.</p>	July 11, 1978	<p>July 11, 1978.—Statement by Senator Cannon introducing this bill (Congressional Record S10433).</p> <p>July 11, 1978.—Reported favorably to the Senate by Commerce, Science, and Transportation Committee (S. Rept. 95-976) and referred to Committee on Finance for its consideration of the tax reduction provisions of the bill.</p> <p>Oct. 5, 1978.—Reported favorably to the Senate without amendment (no written report).</p> <p>(See action on H.R. 8729 and H.R. 9911)</p>
AMENDMENTS		
<p>Sept. 22, 1978 No. 1 (3628)</p>	<p>(Hart of Colorado) Deletes the domestic and international noise abatement charges and the voluntary compliance incentive provisions.</p>	

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
<p>S. 3285 July 13, 1978</p> <p>Mr. Tower and Mrs. Allen and Messrs. Bentsen, Clark, Hatch, Hayakawa, Helms, Hodges, Lugar, McClure, Morgan, and Percy</p> <p>To amend the Internal Revenue Code of 1954. (Permits hog producers a 10 percent investment tax credit for construction of confinement facilities for their livestock.)</p>	<p>July 13, 1978.—Statement by Senator Tower introducing this bill (Congressional Record S10683).</p> <p>July 20, 1978.—Referred to the Office of Management and Budget and Department of the Treasury.</p>
<p>S. 3287★ July 13, 1978</p> <p>Mr. Curtis</p> <p>To amend the Internal Revenue Code of 1954 to provide that cer- tain unitary hog confinement facilities be eligible for the in- vestment tax credit.</p>	<p>July 20, 1978.—Referred to the Office of Management and Budget and Department of the Treasury.</p> <p style="text-align: center;"><i>(See action on H.R. 13511)</i></p>
<p>S. 3288 July 13, 1978</p> <p>Mr. Dole and Messrs. Hayakawa, Laxalt, and Lugar</p> <p>To amend the Internal Revenue Code of 1954 to allow a retirement savings deduction for persons covered by certain pension plans. (Grants an employee, who is an active participant in a qualified pension plan, a deduction to the extent of the contribution to the plan, or to an IRA, or in part to a qualified plan and in part to an IRA.)</p>	<p>July 13, 1978.—Statement by Senator Dole introducing this bill (Congressional Record S10684).</p> <p>July 20, 1978.—Referred to the Office of Management and Budget and Department of the Treasury.</p>
<p>S. 3289 July 13, 1978</p> <p>Mr. Roth and Mr. Mathias</p> <p>To amend the Internal Revenue Code of 1954 to clarify the appli- cation of the investment tax credit to certain enclosures or structures used for the housing, raising, or feeding of poultry or their produce. (Permits poultry producers a 10 percent investment tax credit for construction of confinement facilities of their poultry.)</p>	<p>July 13, 1978.—Statement by Senator Roth introducing this bill (Congressional Record S10685).</p> <p>July 18, 1978.—Referred to the Office of Management and Budget and Departments of the Treasury and Agriculture.</p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 3291</p> <p>July 13, 1978</p> <p>Mr. Gravel</p> <p>To amend the Internal Revenue Code of 1954 to increase the percentage-of-compensation limitation on employee stock ownership plan contributions.</p> <p>(Raises the allowable contribution limits for employee stock ownership plans.)</p>	July 13, 1978	<p>July 13, 1978.—Statement by Senator Gravel introducing this bill (Congressional Record S10688).</p> <p>July 20, 1978.—Referred to the Office of Management and Budget and Department of the Treasury.</p>
<p>S. 3301★</p> <p>July 14, 1978</p> <p>Mr. Bayh and Messrs. Brooke, Chafee, and Pell</p> <p>To amend the Tax Reform Act of 1976.</p> <p>(Makes the basis allocation limitation rules inapplicable to a sale or exchange of a sports franchise before Mar. 1, 1977 if, prior to Dec. 31, 1975, the person who is the principal shareholder of the transferee at the time of the sale or exchange was committed to and did purchase more than 50 percent of the voting stock of the transferor.)</p>	July 14, 1978	<p>July 14, 1978.—Statement by Senator Bayh introducing this bill (Congressional Record S10617).</p> <p>July 20, 1978.—Referred to the Office of Management and Budget and Department of the Treasury.</p> <p>July 24, 1978.—Public hearing.</p> <p style="text-align: right;"><i>(See action on H.R. 3790)</i></p>
<p>S. 3305</p> <p>July 17, 1978</p> <p>Mr. Talmadge</p> <p>To reduce the burden of social security taxes by eliminating the over-adjustment for inflation incorporated in the Federal Old-Age, Survivors, and Disability Insurance program, by extending coverage to Members of Congress and Federal employees, and by allowing an income tax deduction for social security taxes imposed on employees, and for other purposes.</p>	July 17, 1978	<p>July 17, 1978.—Statement by Senator Talmadge introducing this bill (Congressional Record S10605).</p> <p>July 24, 1978.—Referred to the Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>
<p>S. 3311</p> <p>July 18, 1978</p> <p>Mr. Domenici and Mr. Hatfield of Montana</p> <p>To amend the Social Security Act to provide reimbursement at a level of 100 percent to States for the administrative costs they incur in implementing the Indian Health Care Improvement Act.</p>	July 18, 1978	<p>July 18, 1978.—Statement by Senator Domenici introducing this bill (Congressional Record S11046).</p> <p>July 25, 1978.—Referred to the Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
<p>S. 3316 July 18, 1978</p> <p>Mr. Anderson</p> <p>To clarify the application of Revenue Ruling 69-502 and 76-259 to profit-sharing plans and defined benefit plans.</p>	<p>July 18, 1978.—Statement by Senator Anderson introducing this bill (Congressional Record S11052).</p> <p>July 18, 1978.—Jointly referred to Committees on Finance and Human Resources.</p> <p>July 24, 1978.—Referred to the Office of Management and Budget and Department of the Treasury.</p>
<p>S. 3320 July 19, 1978</p> <p>Mr. Hathaway and Messrs. Durkin and Welcker</p> <p>To amend the Internal Revenue Code of 1954 to provide a credit for investment in original issue stock of small- and medium-sized corporations.</p>	<p>July 19, 1978.—Statement by Senator Hathaway introducing this bill (Congressional Record S11187).</p> <p>July 25, 1978.—Referred to the Office of Management and Budget, and Department of the Treasury.</p> <p>Sept. 15, 1978.—Report from the Securities Exchange Commission (stating their technical concern).</p>
<p>S. 3321★ July 19, 1978</p> <p>Mr. Bentsen and Mr. Matsunaga</p> <p>To amend the Internal Revenue Code of 1954 to reduce income taxes, and for other purposes.</p>	<p>July 19, 1978.—Statement by Senator Bensten introducing this bill (Congressional Record S11101).</p> <p>July 27, 1978.—Referred to the Office of Management and Budget, and Department of the Treasury.</p> <p style="text-align: center;"><i>(See action on H.R. 12511)</i></p>
<p>S. 3326★ July 20, 1978</p> <p>Mr. Bentsen and Messrs. Curtis and Dole</p> <p>To suspend the duty on freight cars until the close of June 30, 1982.</p>	<p>July 20, 1978.—Statement by Senator Bentsen introducing this bill (Congressional Record S11345).</p> <p>July 25, 1978.—Referred to the Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, Departments of the Treasury, State, and Commerce.</p> <p>July 31, 1978.—Public hearing.</p> <p>Aug. 8, 1978.—Adverse report from the Department of the Treasury.</p> <p>Aug. 8, 1978.—Favorable report from the Department of State.</p> <p>Aug. 17, 1978.—Report from the International Trade Commission (analysis).</p> <p>Sept. 29, 1978.—Favorable report from the Department of the Treasury.</p> <p style="text-align: center;"><i>(See action on H.R. 10161)</i></p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 3327 July 20, 1978</p> <p>Mr. Durkin</p> <p>To amend the Internal Revenue Code of 1954 to provide a tax credit to small businesses for filing forms required by Federal law.</p>	July 20, 1978	<p>July 20, 1978.—Statement by Senator Durkin introducing this bill (Congressional Record S11346).</p> <p>July 25, 1978.—Referred to the Office of Management and Budget, and Department of the Treasury.</p>
<p>S. 3329 July 21, 1978</p> <p>Mr. Long</p> <p>To suspend the duty on mixtures of mashed or macerated hot red peppers and salt until the close of June 30, 1981.</p>	July 21, 1978	<p>July 21, 1978.—Statement by Senator Long introducing this bill (Congressional Record S11490).</p> <p>July 26, 1978.—Referred to the Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, Departments of the Treasury, State, Commerce, and Agriculture.</p> <p>July 31, 1978.—Public hearing.</p> <p>Aug. 8, 1978.—Favorable report from the Department of State.</p> <p>Aug. 8, 1978.—Report from the Department of the Treasury (no objection, if amended).</p> <p>Aug. 15, 1978.—Favorable report from the Department of Agriculture.</p>
<p>S. 3332 July 21, 1978</p> <p>Mr. Curtis</p> <p>To permit the importation of a leopard skin.</p>	July 21, 1978	<p>July 27, 1978.—Referred to the Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, Departments of the Treasury, State, and Commerce.</p>
<p>S. 3338 July 25, 1978</p> <p>Mr. Eagleton and Messrs. Danforth, Heinz, Pell, and Sparkman</p> <p>To permit the distribution to charity of profits arising from the advance refunding of State and local obligations before the publication of Treasury News Release WS 1007 prohibiting such distributions and to provide relief to those jurisdictions which have already accounted for such amounts.</p>	July 25, 1978	<p>July 25, 1978.—Statement by Senator Eagleton introducing this bill (Congressional Record S11745).</p> <p>Aug. 7, 1978.—Referred to the Office of Management and Budget, and Department of the Treasury.</p>
<p>S. 3345 July 28, 1978</p> <p>Mr. Nelson and Mr. Curtis</p> <p>To amend the Internal Revenue Code of 1954 with respect to the tax treatment of small business investment companies electing to be taxed as regulated investment companies.</p>	July 28, 1978	<p>July 26, 1978.—Statement by Senator Nelson introducing this bill (Congressional Record S11856).</p> <p>Aug. 7, 1978.—Referred to the Office of Management and Budget and Department of the Treasury.</p> <p>Aug. 28, 1978.—Public hearing.</p>

TITLE AND DESCRIPTION	DATE	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
S. 3356★	July 13, 1978	<p>July 31, 1978.—Statement by Senator Lugar introducing this bill (Congressional Record S12157).</p> <p>Aug. 7, 1978.—Referred to the Office of Management and Budget, and Department of the Treasury.</p> <p>(See action on H.R. 13511)</p>
Mr. Lugar and Mr. Garn		
To amend the Internal Revenue Code of 1954 to provide tax relief to small business.		
S. 3357	July 21 1978	<p>Aug. 7, 1978.—Referred to the Office of Management and Budget, and Departments of the Treasury and Justice.</p>
Mr. Bentsen		
To amend the Internal Revenue Code of 1954 with respect to punitive damages received by private litigants under the Clayton Act.		
S. 3364★	Aug. 1, 1978	<p>Aug. 1, 1978.—Statement by Senator Leahy introducing this bill (Congressional Record S12267).</p> <p>Aug. 7, 1978.—Referred to the Office of Management and Budget, and Department of the Treasury.</p> <p>(See action on H.R. 7339)</p>
Mr. Leahy and Mr. Stafford		
To amend the Internal Revenue Code of 1954 to clarify the treatment of certain individuals engaged in the harvesting of timber for purposes of employment taxes.		
S. 3367	Aug. 2, 1978	<p>Aug. 2, 1978.—Statement by Senator Bellmon introducing this bill (Congressional Record S12376).</p> <p>Aug. 14, 1978.—Referred to the Office of Management and Budget and Department of the Treasury.</p>
Mr. Bellmon		
To amend the Internal Revenue Code of 1954 to provide for the nonrecognition of gain from the involuntary conversion of real property by condemnation through eminent domain.		

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 3370</p> <p>Mr. Bentsen</p> <p>To suspend certain Treasury Department and Internal Revenue Service action dealing with State and local financing.</p>	Aug. 2, 1978	<p>Aug. 2, 1978.—Statement by Senator Bentsen introducing this bill (Congressional Record S12378).</p> <p>Aug. 14, 1978.—Referred to the Office of Management and Budget and Department of the Treasury.</p>
<p>S. 3374</p> <p>Mr. Gravel</p> <p>To amend title XVIII of the Social Security Act to reopen the period during which a State may enter into or modify an agreement which provides for the buying-in of coverage under pt. B of medicare for certain individuals eligible for assistance under the State's medicaid program.</p>	Aug. 2, 1978	<p>Aug. 2, 1978.—Statement by Senator Gravel introducing this bill (Congressional Record S12498).</p> <p>Aug. 14, 1978.—Referred to the Office of Management and Budget and Department of the Treasury.</p>
<p>S. 3381</p> <p>Mr. Baker and Mr. Sasser</p> <p>To amend the Internal Revenue Code of 1954 relating to estate taxes to provide that the election to use the alternate valuation date may be made on a return that is filed late.</p>	Aug. 7, 1978	<p>Aug. 7, 1978.—Statement by Senator Baker introducing this bill (Congressional Record S12769).</p> <p>Aug. 11, 1978.—Referred to the Office of Management and Budget and Department of the Treasury.</p>
<p>S. 3383</p> <p>Mr. Packwood</p> <p>To amend the Internal Revenue Code of 1954 and the Social Security Act to provide that amounts received under qualified group legal services plans shall be excluded from wages for purposes of the Federal Unemployment Tax Act and the Federal Insurance Contributions Act.</p>	Aug. 8, 1978	<p>Aug. 8, 1978.—Statement by Senator Packwood introducing this bill (Congressional Record S12862).</p> <p>Aug. 14, 1978.—Referred to the Office of Management and Budget and Departments of the Treasury, Health, Education, and Welfare, and Labor.</p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 3385★ Aug. 8, 1978</p> <p>Mr. Church</p> <p>To amend the Internal Revenue Code of 1954 with respect to the exclusion from income of gain from the sale of an individual's principal residence.</p>	<p>Aug. 8, 1978.—Statement by Senator Church introducing this bill (Congressional Record S12968).</p> <p>Aug. 14, 1978.—Referred to the Office of Management and Budget and Department of the Treasury.</p> <p style="text-align: center;"><i>(See action on H.R. 13511)</i></p>	
<p>S. 3387★ Aug. 8, 1978</p> <p>Mr. Matsunaga</p> <p>To amend the Tariff Schedules of the United States in order to suspend until the close of Dec. 31, 1979, the duty on certain field glasses and binoculars.</p>	<p>Aug. 8, 1978.—Statement by Senator Matsunaga introducing this bill (Congressional Record S12884).</p> <p>Aug. 14, 1978.—Referred to the Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, Departments of the Treasury, State, and Commerce.</p> <p style="text-align: center;"><i>(See action on H.R. 11600)</i></p>	
<p>S. 3388 Aug. 9, 1978</p> <p>Mr. Wallop and Messrs. Domenici, Ford, Hodges, Mathias, Melcher, and Metzenbaum</p> <p>To amend the Internal Revenue Code of 1978 to exclude from gross income payments made under certain Federal and State cost-sharing programs.</p>	<p>Aug. 9, 1978.—Statement by Senator Wallop introducing this bill (Congressional Record S12978).</p> <p>Aug. 14, 1978.—Referred to the Office of Management and Budget and Department of the Treasury.</p>	
<p>S. 3390 Aug. 10, 1978</p> <p>Mr. Sasser</p> <p>For the relief of Bobby G. Sanders.</p>	<p>Aug. 15, 1978.—Referred to the Office of Management and Budget and Department of the Treasury.</p>	

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 3394</p> <p>Mr. Brooke</p> <p>To amend the Internal Revenue Code of 1954.</p>	<p>Aug. 10, 1978</p>	<p>Aug. 10, 1978.—Statement by Senator Brooke introducing this bill (Congressional Record S13074).</p> <p>Aug. 16, 1978.—Referred to the Office of Management and Budget and Department of the Treasury.</p>
<p>S. 3401</p> <p>Mr. Dole</p> <p>To revise, extend, and improve maternal and child health and crippled children's services under title V of the Social Security Act.</p>	<p>Aug. 11, 1978</p>	<p>Aug. 11, 1978.—Statement by Senator Dole introducing this bill (Congressional Record S13105).</p>
<p>S. 3402★</p> <p>Mr. Bentsen</p> <p>To amend the Internal Revenue Code of 1954 to make technical corrections in the provisions relating to individual retirement accounts.</p>	<p>Aug. 11, 1978</p>	<p>Aug. 11, 1978.—Statement by Senator Bentsen introducing this bill (Congressional Record S13109).</p> <p>Aug. 16, 1978.—Referred to the Office of Management and Budget and Department of the Treasury.</p> <p style="text-align: right;"><i>(See action on H.R. 13511)</i></p>
<p>S. 3404</p> <p>Mr. Bentsen and Mr. Helms</p> <p>To provide rapid depreciation for certain expenditures required by mandatory OSHA health and safety standards.</p>	<p>Aug. 14, 1978</p>	<p>Aug. 14, 1978.—Statement by Senator Bentsen introducing this bill (Congressional Record S13257).</p> <p>Aug. 21, 1978.—Referred to the Office of Management and Budget and Department of the Treasury.</p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORDS)	
<p>S. 3410</p> <p>Aug. 15, 1978</p> <p>Mr. Nelson</p> <p>To amend the Internal Revenue Code of 1954 to provide an exclusion from gross income of the first \$1,500 of net capital gains.</p>	Aug. 15, 1978	<p>Aug. 15, 1978.—Statement by Senator Nelson introducing this bill (Congressional Record S12404).</p> <p>Aug. 24, 1978.—Referred to the Office of Management and Budget and Department of the Treasury.</p>
<p>S. 3414</p> <p>Aug. 15, 1978</p> <p>Mr. Wallop and Messrs. Anderson, Baker, Bayh, Bellmon, Chafee, Chiles, Church, Cranston, Culver, Curtis, DeConcini, Dole, Eastland, Ford, Garn, Haskell Hatch, Hayakawa, Hodges, McGovern, Morgan, Schmitt, Scott, Thurmond, Tower, and Young</p> <p>To amend the Internal Revenue Code of 1954 to provide that non-resident aliens are taxable on gain from the sale or exchange of farming property and undeveloped real property at capital gains rates.</p>	Aug. 15, 1978	<p>Aug. 15, 1978.—Statement by Senator Wallop introducing this bill (Congressional Record S12406).</p> <p>Aug. 21, 1978.—Referred to the Office of Management and Budget and Department of the Treasury.</p>
<p>S. 3416</p> <p>Aug. 16, 1978</p> <p>Mr. Danforth and Messrs. Bellmon and Proxmire</p> <p>To control excessive government spending.</p>	Aug. 16, 1978	<p>Aug. 16, 1978.—Statement by Senator Danforth introducing this bill (Congressional Record S13456).</p> <p>Aug. 24, 1978.—Referred to the Office of Management and Budget and Department of the Treasury.</p>
<p>S. 3419</p> <p>Aug. 16, 1978</p> <p>Mr. Culver and Messrs. Clark, Eagleton, Eastland, Heinz, Hodges, Mrs. Humphrey, Leahy, McGovern, Metzenbaum, Schmitt, and Tower</p> <p>To amend the Internal Revenue Code of 1954 to exclude from gross income a portion of payments made under certain Federal and State cost-sharing programs the primary purpose of which is conservation of soil and water resources, environmental protection or restoration, forest enhancement, or the provision of wildlife habitat.</p>	Aug. 16, 1978	<p>Aug. 16, 1978.—Statement by Senator Culver introducing this bill (Congressional Record S13520).</p> <p>Aug. 24, 1978.—Referred to the Office of Management and Budget and Departments of the Treasury and Interior.</p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 3420★ Mr. Hathaway</p> <p>Aug. 16, 1978</p> <p>To amend the Internal Revenue Code of 1954 to reduce individual and corporate income tax reductions, and for other purposes.</p>	Aug. 16, 1978	<p>Aug. 16, 1978.—Statement by Senator Hathaway introducing this bill (Congressional Record S12521).</p> <p>Aug. 24, 1978.—Referred to the Office of Management and Budget and Department of the Treasury.</p> <p>(See action on H.R. 12511)</p>
<p>S. 3424★ Mr. Cranston</p> <p>Aug. 16, 1978</p> <p>To amend sec. 8 of P.L. 92-223 to permit California to continue cash payments to SSI recipients in lieu of food stamps.</p>	Aug. 16, 1978	<p>Aug. 16, 1978.—Statement by Senator Cranston introducing this bill (Congressional Record S12538).</p> <p>Aug. 24, 1978.—Referred to the Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p> <p>(See action on H.R. 1257)</p>
<p>S. 3425★ Mr. Hathaway and Mr. Stafford</p> <p>Aug. 17, 1978</p> <p>To amend title XVIII of the Social Security Act for the purpose of including community mental health centers among the entities which may be qualified providers of service, and for other purposes.</p>	Aug. 17, 1978	<p>Aug. 17, 1978.—Statement by Senator Hathaway introducing this bill (Congressional Record S12632).</p> <p>(See action on H.R. 12607)</p>
<p>S. 3426★ Mr. Dole and Messrs. Glenn, Gravel, and Javits</p> <p>Aug. 17, 1978</p> <p>To amend title XX of the Social Security Act to increase the annual dollar limitation with respect to Federal financial participation in programs assisted thereunder.</p>	Aug. 17, 1978	<p>Aug. 17, 1978.—Statement by Senator Dole introducing this bill (Congressional Record S12645).</p> <p>Aug. 24, 1978.—Referred to the Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p> <p>(See action on H.R. 12511)</p>

ACTION

(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

TITLE AND DESCRIPTION

TITLE AND DESCRIPTION	ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 3430 Mr. Nelson</p> <p>Aug. 18, 1978</p> <p>To amend the Internal Revenue Code of 1954 to exclude from gross income the value of stock received under qualified dividend reinvestment plans.</p>	<p>Aug. 18, 1978.—Statement by Senator Nelson introducing this bill (Congressional Record S18767).</p> <p>Aug. 24, 1978.—Referred to the Office of Management and Budget and Department of the Treasury.</p>
<p>S. 3433★ Mr. Talmadge</p> <p>Aug. 18, 1978</p> <p>To amend the Internal Revenue Code of 1954 to clarify the application of the investment tax credit to certain enclosures or structures used for single purpose food or plan production.</p>	<p>Aug. 18, 1978.—Statement by Senator Talmadge introducing this bill (Congressional Record S18769).</p> <p>Aug. 24, 1978.—Referred to the Office of Management and Budget and Department of the Treasury.</p> <p>(See action on H.R. 12511)</p>
<p>S. 3436 Mr. Haskell and Mr. Nelson</p> <p>Aug. 18, 1978</p> <p>To provide for the valuation of options to purchase stock in a small business.</p>	<p>Aug. 18, 1978.—Statement by Senator Haskell introducing this bill (Congressional Record S18772).</p> <p>Aug. 24, 1978.—Referred to the Office of Management and Budget and Department of the Treasury.</p>
<p>S. 3441 Mr. Morgan and Messrs. Baker, Hodges, Inouye, Magnuson, Mathias, Percy, Riegle, and Sasser</p> <p>Aug. 22, 1978</p> <p>To amend the tax laws of the United States to encourage the preservation of independent local newspapers.</p>	<p>Aug. 22, 1978.—Statement by Senator Morgan introducing this bill (Congressional Record S18926).</p> <p>Aug. 25, 1978.—Referred to the Office of Management and Budget and Department of the Treasury.</p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 3453★</p> <p>Mr. Wallop and Messrs. Bellmon, Dole, Hansen, Hart, Hatfield of Montana, Laxalt, McGovern, Melcher, Tower, Young, and Zorinsky</p> <p>To limit imports of feeder and slaughter cattle and to authorize a trade agreement for that purpose in lieu of statutory quotas.</p>	Aug. 23, 1978	<p>Aug. 23, 1978.—Statement by Senator Wallop introducing this bill (Congressional Record S14207).</p> <p>Sept. 5, 1978.—Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, and Departments of the Treasury, State, and Commerce.</p> <p>(See action on H.R. 5653 and 11645)</p>
<p>S. 3455</p> <p>Mr. Matsunaga and Messrs. Anderson, Bentsen, Cranston, Hatch, Hatfield of Montana, Hodges, McGovern, Melcher, Metznerbaum, Williams, and Zorinsky</p> <p>To amend the Internal Revenue Code of 1954 to allow a credit for contributions to the United States Olympic Committee.</p>	Aug. 23, 1978	<p>Aug. 23, 1978.—Statement by Senator Matsunaga introducing this Bill (Congressional Record S14208).</p> <p>Sept. 5, 1978.—Referred to Office of Management and Budget and Department of the Treasury.</p>
<p>S. 3458</p> <p>Mr. Sasser</p> <p>For the relief of the Memphis-Plough Community Foundation of Memphis, Tenn.</p>	Aug. 24, 1978	<p>Sept. 5, 1978.—Referred to Office of Management and Budget and Department of the Treasury.</p>
<p>S. 3463</p> <p>Mr. Wallop</p> <p>To amend sec. 1035(c) of the Tax Reform Act of 1976 relating to tax credit for production sharing contracts.</p>	Aug. 25, 1978	<p>Sept. 5, 1978.—Referred to Office of Management and Budget and Department of the Treasury.</p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
<p>S. 3464 Mr. Stone</p> <p>Aug. 25, 1978</p> <p>To amend the Internal Revenue Code of 1954 to allow a credit against income tax liability for increases in social security taxes resulting from increases in social security tax rates, and the contribution and benefit base effective after Dec. 31, 1978.</p>	<p>Aug. 25, 1978.—Statement by Senator Stone introducing this bill (Congressional Record S14494).</p> <p>Sept. 5, 1978.—Referred to Office of Management and Budget and Department of the Treasury.</p>
<p>S. 3465 Mr. Danforth</p> <p>Aug. 25, 1978</p> <p>To amend the Internal Revenue Code of 1954 to treat as public charities certain institutions which operate libraries.</p>	<p>Aug. 25, 1978.—Statement by Senator Danforth introducing this bill (Congressional Record S14494).</p> <p>Sept. 5, 1978.—Referred to Office of Management and Budget and Department of the Treasury.</p>
<p>S. 3466 Mr. Nelson and Messrs. Bellmon and Percy</p> <p>Aug. 25, 1978</p> <p>To amend the Internal Revenue Code of 1954 to change the period for the payment of taxes under sec. 4161(a) of such code.</p>	<p>Sept. 5, 1978.—Referred to Office of Management and Budget and Department of the Treasury.</p>
<p>S. 3469 Mr. Moynihan</p> <p>Aug. 25, 1978</p> <p>For the relief of the Manhattan Bowery Corp. of New York, N. Y.</p>	<p>Sept. 5, 1978.—Referred to Office of Management and Budget and Department of the Treasury.</p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
<p>S. 3470 Aug. 25, 1978</p> <p>Mr. Moynihan and Messrs. Cranston and Long</p> <p>To amend the Social Security Act to improve the operation of the aid to families with dependent children program and thereby provide fiscal relief for State and local welfare costs.</p>	<p>Aug. 25, 1978.—Statement by Senator Moynihan introducing this bill (Congressional Record S14495).</p> <p>Sept. 5, 1978.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p> <p>Sept. 12, 1978.—Public hearing.</p>
<p>S. 3476★ Aug. 25, 1978</p> <p>Mr. Matsunaga</p> <p>To amend the Internal Revenue Code of 1954 to provide the same treatment, with respect to determination of sources of income, for interest paid by foreign branches of domestic banks and interest paid by foreign branches of domestic savings and loan institutions.</p>	<p>Aug. 25, 1978.—Statement by Senator Matsunaga introducing this bill (Congressional Record S14511).</p> <p>Sept. 5, 1978.—Referred to Office of Management and Budget and Department of the Treasury.</p> <p><i>(Subject matter adopted as a committee amendment to H.R. 13511 and enacted into law, P.L. 95-600)</i></p>
<p>S. 3477★</p> <p>Mr. Randolph</p> <p>To amend the Internal Revenue Code of 1954 to insure that the deduction for contributions to a black lung benefit trust be allowed for any such contributions which are made for the purpose of satisfying unfunded future liability, and for other purposes.</p>	<p>Sept. 5, 1978.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p> <p><i>(See action on H.R. 13167)</i></p>
<p>S. 3479 Aug. 25, 1978</p> <p>Mr. Church</p> <p>To amend title XVIII of the Social Security Act to prevent the imposition, under pt. B thereof, of more than one deductible with respect to expenses incurred for the purchase or rental of any particular piece of durable medical equipment.</p>	<p>Aug. 25, 1978.—Statement by Senator Church introducing this bill (Congressional Record S14512).</p> <p>Sept. 5, 1978.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>
<p>S. 3489★</p> <p>Mr. Culver</p> <p>To amend the Internal Revenue Code of 1954 to allow an additional carryback of 7 years for excessive net operating losses attributable to product liability losses.</p>	<p>Sept. 8, 1978.—Statement by Senator Culver introducing this bill (Congressional Record S14634).</p> <p>Sept. 12, 1978.—Referred to Office of Management and Budget and Department of the Treasury.</p> <p><i>(See action on H.R. 13511)</i></p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
<p>S. 3491 Sept. 11, 1978</p> <p>Mr. Haskell and Messrs. Bentsen, Garn, Gravel, Laxalt, Lugar, McIntyre, Matsunaga, and Weicker</p> <p>To extend for 2 years and modify the Federal income tax credit for employment of new employees.</p>	<p>Sept. 11, 1978.—Statement by Senator Haskell introducing this bill (Congressional Record S14902).</p> <p>Sept. 18, 1978.—Referred to Office of Management and Budget and Department of the Treasury.</p>
<p>S. 3493★ Sept. 12, 1978</p> <p>Mr. Nelson</p> <p>To amend the Internal Revenue Code of 1954 to provide simplifica- tion, reform, and relief for small business.</p>	<p>Sept. 12, 1978.—Statement by Senator Nelson introducing this bill (Congressional Record S14984).</p> <p>Sept. 14, 1978.—Referred to Office of Management and Budget and Department of the Treasury.</p> <p style="text-align: center;"><i>(See action on H.R. 13511)</i></p>
<p>S. 3497 Sept. 13, 1978</p> <p>Mr. Moynihan</p> <p>To amend the Internal Revenue Code of 1954 to allow a taxpayer who does not itemize his deductions to deduct amounts paid as State and local income taxes from gross income.</p>	<p>Sept. 13, 1978.—Statement by Senator Moynihan introducing this bill (Congressional Record S15040).</p> <p>Sept. 18, 1978.—Referred to Office of Management and Budget and Department of the Treasury.</p>
<p>S. 3498 Sept. 14, 1978</p> <p>Mr. Kennedy</p> <p>To amend the Social Security Act and the Internal Revenue Code of 1954 to improve the aid to families with dependent children program, thereby providing fiscal relief to States and localities, and to increase the earned income tax credit.</p>	<p>Sept. 14, 1978.—Statement by Senator Kennedy introducing this bill (Congressional Record S15079).</p> <p>Sept. 20, 1978.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>
<p>S. 3500★ Sept. 18, 1978</p> <p>Mr. Durkin</p> <p>To amend the Trade Act of 1974 in order to provide for Federal reimbursement to States for unemployment insurance benefits paid to workers who are eligible for adjustment assistance benefits under such act, and to repeal the provision of law which reduce certain tax credits for employers in any State which does not enter into, or fulfill its commitments under, a Federal-State agreement regarding the administration of worker adjustment assistance benefits.</p>	<p>Sept. 18, 1978.—Statement by Senator Durkin introducing this bill (Congressional Record S15337).</p> <p>Sept. 20, 1978.—Referred to Office of Management and Budget, In- ternational Trade Commission, Special Representative for Trade Negotiations, and Departments of the Treasury, State, and Commerce.</p> <p>Oct. 2, 1978.—Public hearing.</p> <p style="text-align: center;"><i>(See action on H.R. 11711)</i></p>

TITLE AND DESCRIPTION	DATE	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
<p>S. 3501★</p> <p>Mr. Schmitt</p> <p>To amend the Internal Revenue Code of 1954 to exempt from the Federal excise tax on distilled spirits ethanol used as a solvent for compounds used in environmental monitoring activities.</p>	<p>Sept. 18, 1978</p>	<p>Sept. 18, 1978.—Statement by Senator Schmitt introducing this bill (Congressional Record S15338).</p> <p>Sept. 20, 1978.—Referred to Office of Management and Budget and Department of the Treasury.</p> <p>(See action on H.R. 1337)</p>
<p>S. 3502</p> <p>Mr. Church and Mr. Williams</p> <p>To amend title XVI of the Social Security Act to permit States to replace supplementary payments with vendor payments on behalf of residents of certain facilities, and for other purposes.</p>	<p>Sept. 19, 1978</p>	<p>Sept. 19, 1978.—Statement by Senator Church introducing this bill (Congressional Record S15481).</p> <p>Sept. 21, 1978.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>
<p>S. 3505</p> <p>Mr. Moynihan and Messrs. Cranston and Long</p> <p>To amend the Social Security Act to improve the operation of the aid to families with dependent children program and thereby provide fiscal relief for State and local welfare costs as a first step toward providing Federal funding equal to at least 75 percent of the present level of State and local welfare costs.</p>	<p>Sept. 19, 1978</p>	<p>Sept. 19, 1978.—Statement of Senator Moynihan introducing this bill (Congressional Record S15484).</p> <p>Sept. 22, 1978.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>
<p>S. 3506</p> <p>Mr. Hathaway and Mr. Inouye</p> <p>To amend the Social Security Act with respect to health programs authorized under it and for other purposes.</p>	<p>Sept. 20, 1978</p>	<p>Sept. 20, 1978.—Statement by Senator Hathaway introducing this bill (Congressional Record S15622).</p> <p>Sept. 25, 1978.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>
<p>S. 3507</p> <p>Mr. Hathaway</p> <p>To amend title XVIII of the Social Security Act to remove the 3-day prior hospitalization requirement for coverage of extended care services.</p>	<p>Sept. 20, 1978</p>	<p>Sept. 25, 1978.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
<p>S. 3508</p> <p>Sept. 20, 1978</p> <p>Mr. Hathaway</p> <p>To amend title XVIII of the Social Security Act to include home-maker service as a home health service.</p>	<p>Sept. 25, 1978.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>
<p>S. 3509</p> <p>Sept. 20, 1978</p> <p>Mr. Johnston</p> <p>To amend the Internal Revenue Code of 1954.</p>	<p>Sept. 20, 1978.—Statement by Senator Johnston introducing this bill (Congressional Record S15623).</p> <p>Sept. 23, 1978.—Referred to Office of Management and Budget and Department of the Treasury.</p>
<p>S. 3515</p> <p>Sept. 21, 1978</p> <p>Mr. Bentzen</p> <p>To amend the Internal Revenue Code of 1954 to facilitate tax exempt financing of public water resource projects and to allow advanced refundings of obligations issued to finance public airports, docks, and wharves.</p>	<p>Sept. 21, 1978.—Statement by Senator Bentzen introducing this bill (Congressional Record S15678).</p>
<p>S. 3521</p> <p>Sept. 23, 1978</p> <p>Mr. Schmitt</p> <p>To amend title II of the Social Security Act to provide for annual reporting, to the employees and self-employed individuals concerned, of the amounts of social security tax contributions made or imposed with respect to their wages and self-employment income and of the amounts of the wages and self-employment income for which they have been credited.</p>	<p>Sept. 23, 1978.—Statement by Senator Schmitt introducing this bill (Congressional Record S15929).</p> <p>Sept. 26, 1978.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>
<p>S. 3526</p> <p>Sept. 26, 1978</p> <p>Mr. Nelson</p> <p>To amend the Internal Revenue Code of 1954 to provide for rapid amortization of property required to be placed in service for occupational safety and health purposes, and for other purposes.</p>	<p>Sept. 26, 1978.—Statement by Senator Nelson introducing this bill (Congressional Record S16162).</p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 3533</p> <p>Mr. McClure</p> <p>To amend the Internal Revenue Code of 1954 to provide individuals a credit against income tax for certain amounts of savings.</p>	Sept. 23, 1978	<p>Sept. 23, 1978.—Statement by Senator McClure introducing this bill (Congressional Record S10490).</p> <p>Oct. 5, 1978.—Referred to Office of Management and Budget and Department of the Treasury.</p>
<p>S. 3537</p> <p>Mr. Hatch</p> <p>To require that certain procedures be followed with respect to the Internal Revenue Service's "Proposed Revenue Procedure on Private Tax-Exempt Schools."</p>	Sept. 23, 1978	<p>Sept. 29, 1978.—Statement by Senator Hatch introducing this bill (Congressional Record S10655).</p> <p>Oct. 6, 1978.—Referred to Office of Management and Budget and Department of the Treasury.</p>
<p>S. 3538</p> <p>Mr. Magnuson</p> <p>To amend the Internal Revenue Code of 1954 with respect to the period for including in gross income certain advance payments accrued by life care communities.</p>	Sept. 23, 1978	<p>Oct. 5, 1978.—Referred to Office of Management and Budget and Department of the Treasury.</p>
<p>S. 3544★</p> <p>Mr. Talmadge and Messrs. Hathaway, Inouye, Matsunaga, and Nunn</p> <p>To provide for demonstration programs to train and employ AFDC recipients as homemakers and home health aides.</p>	Oct. 2, 1978	<p>Oct. 2, 1978.—Statement by Senator Talmadge introducing this bill (Congressional Record S16905).</p> <p>(See action on H.R. 9434)</p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
S. 3562★ Mr. Hatch	Oct. 7, 1978	Oct. 7, 1978.—Statement by Senator Hatch introducing this bill (Congressional Record S17582). (See action on H.R. 12511)
To amend the Internal Revenue Code of 1954 with respect to the application of the income tax to small businesses.		
S. 3569 Mr. Durkin	Oct. 7, 1978	Oct. 7, 1978.—Statement by Senator Durkin introducing this bill (Congressional Record S17588).
To improve the clarity and effectiveness of internal revenue tax forms.		
S. 3579 Mr. Moynihan	Oct. 7, 1978	
To amend the definition of employee for certain purposes of the Internal Revenue Code.		
S. 3580 Mr. Durkin	Oct. 9, 1978	Oct. 9, 1978.—Statement by Senator Durkin introducing this bill (Congressional Record S17871).
To amend the Internal Revenue Code of 1954 to increase the amount of the dividend exclusion.		

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
S. 3594	Oct. 12, 1978	Oct. 12, 1978.—Statement by Senator Dole introducing this bill (Congressional Record S18649).
Mr. Dole		
To amend the Tariff Schedules of the United States to provide duty-free treatment of any aircraft engine used as a temporary replacement for an aircraft engine being overhauled outside the United States by its manufacturer, if duty was paid on such replacement engine during a previous importation.		
S. 3600	Oct. 12, 1978	
Mr. Wallop		
To amend the Internal Revenue Code of 1954 to exempt from Federal income taxation a trust established by a taxpayer for the purpose of providing incompetent relatives of the taxpayer, and for other purposes.		
S. 3630	Oct. 14, 1978	Oct. 14, 1978.—Statement by Senator Hart introducing this bill (Congressional Record S19249).
Mr. Hart		
To amend the Internal Revenue Code of 1954 to provide a counter-inflation credit and negative credit on personal income and on business profits, and to provide indirect restraint on prices during the 7-year period beginning in 1979.		

SENATE RESOLUTIONS REFERRED TO COMMITTEE

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
<p>S. Res. 76★ Feb. 4, 1977</p> <p>Mr. Hayakawa and Messrs. Cranston, Dole, Hansen, Huddleston, and Stone</p> <p>Expressing the sense of the Senate with respect to the immediate removal of certain regulations unilaterally put in place by the European Economic Community which have the effect of damaging and interfering with historic and acceptable trade patterns in the United States exports of dried prunes, and efforts made to restrict exports of walnuts to the European Economic Community, and action taken by the United States if such import regulations are not immediately removed and if additional unilateral regulations are instituted.</p>	<p>Feb. 4, 1977.—Statement by Senator Hayakawa introducing this resolution (Congressional Record S2327).</p> <p>Sept. 9, 1977.—Reported favorably to the Senate (S. Rept. 95-426) with a modification referring to trade barriers on prunes and other processed fruits and vegetables (as introduced the resolution refers to trade barriers on prunes and walnuts).</p> <p>Sept. 16, 1977.—Passed by the Senate, by voice vote after agreement to committee amendment (Congressional Record S15031-15032).</p>
<p>S. Res. 97★ Mar. 1, 1977</p> <p>Mr. Long</p> <p>Authorizing additional expenditures by the Committee on Finance for inquiries and investigations.</p>	<p>Mar. 1, 1977.—Reported by Committee on Finance without amendment (no written report).</p> <p>Mar. 1, 1977.—Referred to Committee on Rules and Administration.</p> <p>May 25, 1977.—Committee on Rules and Administration ordered favorably reported.</p> <p>June 10, 1977.—Reported favorably by Senate Committee on Rules and Administration (S. Rept. 95-249) with amendments.</p> <p>June 14, 1977.—Passed by the Senate, by voice vote (Congressional Record S9767).</p>
<p>S. Res. 98★ Mar. 1, 1977</p> <p>Mr. Long</p> <p>Authorizing the printing of a history of the Committee on Finance as a Senate document.</p>	<p>Mar. 1, 1977.—Reported by Committee on Finance without amendment (no written report).</p> <p>Mar. 1, 1977.—Referred to Committee on Rules and Administration.</p> <p>Mar. 9, 1977.—Reported favorably to the Senate by Committee on Rules and Administration (S. Rept. 95-45), without amendment.</p> <p>Mar. 14, 1977.—Passed by the Senate by voice vote (Congressional Record S4079).</p>
<p>S. Res. 99★ Mar. 1, 1977</p> <p>Mr. Long</p> <p>Authorizing additional expenditures by the Committee on Finance for routine purposes.</p>	<p>Mar. 1, 1977.—Reported by Committee on Finance without amendment (no written report).</p> <p>Mar. 1, 1977.—Referred to Committee on Rules and Administration.</p> <p>Mar. 9, 1977.—Reported favorably to the Senate by Committee on Rules and Administration (S. Rept. 95-46), with technical amendments.</p> <p>Mar. 14, 1977.—Passed by the Senate by voice vote (Congressional Record S4079).</p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PASS NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. Res. 126★ Mr. Talmadge (for Mr. Long) To waive sec. 303(a) of the Congressional Budget Act with respect to the consideration of H.R. 3477.</p>	Mar. 23, 1977	<p>Mar. 23, 1977.—Reported by Committee on Finance without amendment (no written report). Mar. 29, 1977.—Referred to Senate Committee on the Budget. Apr. 18, 1977.—Reported by Senate Committee on the Budget (S. Rept. 95-89), without amendment. Apr. 19, 1977.—Passed by the Senate, by voice vote (Congressional Record S5961).</p>
<p>S. Res. 150 Mr. Long Relating to a study on tax policy toward the transportation industry.</p>	Apr. 25, 1977	<p>Apr. 25, 1977.—Statement by Senator Long introducing this resolution (Congressional Record S6350). May 2, 1977.—Referred to Office of Management and Budget and Departments of the Treasury and Transportation.</p>
<p>S. Res. 242 Mr. Hatch and Messrs. Curtis, Dole, Domenici, Goldwater, Hayakawa, Helms, Percy, Roth, Schmitt, Stevens, Thurmond, Young, and Wallop Relating to policy changes by the Internal Revenue Service.</p>	Aug. 4, 1977	<p>Aug. 4, 1977.—Statement by Senator Hatch introducing this resolution (Congressional Record S13736).</p>
<p>S. Res. 279 Mr. Heins and Messrs. Allen, Baker, Bayh, Glenn, Lugar, Mathias, Metzbaum, Percy, Randolph, Sarbanes, Schweiker, and Stevenson Relating to unfair competition by foreign industries.</p>	Sept. 30, 1977	<p>Oct. 13, 1977.—Committee discharged from further consideration.</p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. Res. 298</p> <p>Mr. Schweiker and Messrs. Hollings and Laxalt</p> <p>Relating to orderly marketing agreements with Japan.</p>	Oct. 11, 1977	<p>Oct. 11, 1977.—Statement by Senator Schweiker introducing this resolution (Congressional Record S16945).</p> <p>Oct. 14, 1977.—Referred to Office of Management and Budget, Special Representative for Trade Negotiations, International Trade Commission, Departments of the Treasury, State, and Commerce.</p>
<p>S. Res. 315★</p> <p>Mr. Long</p> <p>To waive sec. 303(a) of the Congressional Budget Act of 1974 with respect to the consideration of H.R. 5322, a bill providing additional financing for the social security system.</p>	Nov. 2, 1977	<p>Nov. 2, 1977.—Reported favorably to the Senate by Committee on Finance (no written report) without amendment.</p> <p>Nov. 2, 1977.—Referred to Committee on the Budget.</p> <p>Nov. 2, 1977.—Reported favorably by Senate Committee on the Budget (no written report) without amendment.</p> <p>Nov. 2, 1977.—Passed by the Senate, by voice vote (Congressional Record S18420).</p>
<p>S. Res. 324</p> <p>Mr. Hollings and Messrs. Allen, Anderson, Case, Church, Eagleton, Eastland, Hansen, Hathaway, Heins, Helms, Huddleston, Humphrey, Mrs. Humphrey, Messrs. Jackson, McIntyre, Metcalf, Metzenbaum, Morgan, Pell, Nunn, Randolph, Sasser, Schweiker, Sparkman, Talmadge, Thurmond, Tower, Weicker, and Wallop</p> <p>Relating to the reduction of customs duties on textiles or apparel or fiber products.</p>	Nov. 4, 1977	<p>Nov. 4, 1977.—Statement by Senator Hollings introducing this resolution (Congressional Record S18904).</p> <p>Nov. 8, 1977.—Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiation, and Departments of the Treasury, State, and Commerce.</p> <p>Apr. 13, 1978.—Adverse report from Department of State.</p>
<p>S. Res. 392★</p> <p>Mr. Long</p> <p>Requesting an additional \$635,000 for expenses of Committee on Finance for this session of the Congress.</p>	Feb. 7, 1978	<p>Feb. 7, 1978.—Reported favorably to the Senate by Committee on Finance (no written report).</p> <p>Feb. 7, 1978.—Referred to Committee on Rules and Administration.</p> <p>Mar. 1, 1978.—Reported favorably to the Senate by Committee on Rules and Administration (S. Rept. 95-651).</p> <p>Mar. 6, 1978.—Passed by the Senate, by voice vote (Congressional Record S3012).</p>
<p>S. Res. 416</p> <p>Mr. Griffin and Messrs. Bartlett, Curtis, Garn, Hayakawa, Laxalt, Nunn, Scott, and Young</p> <p>Relating to disapproval of proposed social security standards.</p>	Mar. 14, 1978	

TITLE AND DESCRIPTION	DATE	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
<p>S. Res. 467</p> <p>Mr. Pearson and Messrs. Abourezk, Bellmon, Burdick, Curtis, Dole, Eagleton, Mrs. Humphrey, McGovern, Morgan, Randolph, Sasser, Thurmond, Young, and Zorinsky</p> <p>Relating to the importance of increasing agricultural exports from the United States.</p>	<p>May 10, 1978</p>	<p>May 10, 1978.—Statement by Senator Pearson introducing this resolution (Congressional Record S7267).</p> <p>June 14, 1978.—Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, Departments of the Treasury, State, Agriculture, and Commerce.</p> <p>July 21, 1978.—Report from the International Trade Commission (analysis).</p>
<p>S. Res. 475★</p> <p>Mr. Roth and Messrs. Chafee, Culver, Domenici, Durkin, Garn, Hansen, Hatch, Leahy, McGovern, McIntyre, Melcher, Pell, Schmitt, Stafford, Wallop, and Young</p> <p>Disapproval of a proposed Internal Revenue Service Reorganization.</p> <p>(Expresses the sense of the Senate that the Internal Revenue Service proposal to implement a reorganization plan streamlining district offices in 12 States should not be implemented by the Commissioner of the Internal Revenue Service.)</p>	<p>June 8, 1978</p>	<p>June 8, 1978.—Statement by Senator Roth introducing this resolution (Congressional Record S8848).</p> <p>June 13, 1978.—Referred to Office of Management and Budget and Department of the Treasury.</p> <p>June 22, 1978.—Ordered favorably reported to the Senate, without amendment.</p> <p>Oct. 9, 1978.—Reported favorably to the Senate (S. Rept. 95-1306) without amendment.</p>
<p>S. Res. 477★</p> <p>Mr. Culver and Messrs. Anderson, Chiles, Hart, Hatch, Huddleston, and Matsunaga</p> <p>To disapprove the meat imports quota suspension.</p>	<p>June 9, 1978</p>	<p>June 9, 1978.—Statement by Senator Culver introducing this resolution (Congressional Record S8936).</p> <p>June 13, 1978.—Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, and Departments of the Treasury, State, and Commerce.</p> <p>Aug. 1, 1978.—Report from the International Trade Commission (analysis).</p> <p>(See action on H.R. 5652 and 11545)</p>
<p>S. Res. 483</p> <p>Mr. Hathaway and Messrs. Brooke, Durkin, Kennedy, McIntyre, Muskie, and Pell</p> <p>To disapprove the waiver of the countervailing duty on certain items of Government-subsidized fish imported from Canada.</p>	<p>June 13, 1978</p>	<p>June 13, 1978.—Statement by Senator Hathaway introducing this resolution (Congressional Record S9098).</p> <p>June 18, 1978.—Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, and Departments of the Treasury, State, and Commerce.</p> <p>July 13, 1978.—Public hearing.</p> <p>Aug. 10, 1978.—Report from the International Trade Commission (analysis).</p> <p>Aug. 15, 1978.—Adverse report from the Office of Management and Budget.</p>
<p>S. Res. 487★</p> <p>Mr. Long</p> <p>Authorizing \$200,000 for supplemental expenditures by the Committee on Finance for inquiries and investigations.</p>	<p>June 22, 1978</p>	<p>June 22, 1978.—Reported favorably to the Senate by Committee on Finance without amendment (no written report).</p> <p>June 22, 1978.—Referred to Committee on Rules and Administration.</p> <p>July 28, 1978.—Reported favorably to the Senate by Committee on Rules and Administration (S. Rept. 95-1046).</p> <p>Aug. 2, 1978.—Passed by the Senate, by voice vote (Congressional Record S12300).</p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. Res. 488★ June 22, 1978</p> <p>Mr. Long</p> <p>To waive sec. 402(a) of the Congressional Budget Act with respect to the consideration of H.R. 11005.</p>	June 22, 1978	<p>June 22, 1978.—Reported favorably to the Senate by Committee on Finance without amendment (no written report).</p> <p>June 22, 1978.—Referred to Committee on the Budget.</p> <p>June 28, 1978.—Favorably reported to the Senate by Committee on the Budget (S. Rept. 95-965) without amendment.</p> <p>June 28, 1978.—Passed by the Senate, by voice vote (Congressional Record S10095).</p>
<p>S. Res. 524★ July 21, 1978</p> <p>Mr. Long</p> <p>Origins: resolution reported waiving Congressional Budget Act with respect to Senate consideration of H.R. 3046, relating to the suspension of duty on wool, and to provide a refundable tax credit for educational expenses.</p>	July 21, 1978	<p>July 21, 1978.—Reported favorably to the Senate by Committee on Finance (no written report) without amendment.</p> <p>July 21, 1978.—Referred to Committee on the Budget.</p> <p>Aug. 7, 1978.—Reported favorably to the Senate by Committee on the Budget (S. Rept. 95-1067) without amendment.</p> <p>Aug. 25, 1978.—Indefinitely postponed.</p>
<p>S. Res. 527★ July 26, 1978</p> <p>Mr. Cannon</p> <p>To waive sec. 308(a) of the Congressional Budget Act with respect to consideration of S. 3273, to provide assistance to aircraft operators to aid them in complying with Federal aircraft noise standards.</p>	July 26, 1978	<p>July 26, 1978.—Reported favorably to the Senate by Committee on Commerce, Science, and Transportation (no written report).</p> <p>July 26, 1978.—Referred to Committee on the Budget.</p> <p>Aug. 10, 1978.—Reported favorably to the Senate by Committee on the Budget (S. Rept. 95-1089) without amendment.</p> <p>Aug. 18, 1978.—Passed by the Senate, by voice vote (Congressional Record S13712).</p>
<p>S. Res. 534 Aug. 4, 1978</p> <p>Mr. Hart and Messrs. Anderson, McGovern, Melcher, Nunn, Riegle, and Thurmond</p> <p>Social security financing reform.</p>	Aug. 4, 1978	<p>Aug. 4, 1978.—Statement by Senator Hart introducing this resolution (Congressional Record S12654).</p> <p>Aug. 14, 1978.—Referred to the Office of Management and Budget, and Departments of the Treasury and Health, Education, and Welfare.</p>
<p>S. Res. 553★ Sept. 7, 1978</p> <p>To waive sec. 402(a) of the Congressional Budget Act of 1974 with respect to the consideration of H.R. 2852.</p>	Sept. 7, 1978	<p>Sept. 7, 1978.—Reported favorably to the Senate (no written report) without amendment.</p> <p>Sept. 7, 1978.—Referred to Committee on the Budget.</p> <p>Sept. 20, 1978.—Reported favorably to the Senate by Committee on the Budget (S. Rept. 95-1201) without amendment.</p> <p>Sept. 23, 1978.—Passed by the Senate, by voice vote (Congressional Record S15890).</p>

SENATE JOINT RESOLUTIONS REFERRED TO COMMITTEE

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

SENATE CONCURRENT RESOLUTIONS REFERRED TO COMMITTEE

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
<p>S. Con. Res. 38</p> <p>July 19, 1977</p> <p>Mr. Dole and Messrs. Anderson, Bartlett, Burdick, Curtis, Hansen, Hayakawa, Johnston, Long, Haskell, McClure, Meicher, Stone, Young, Wallop, and Zorinsky</p> <p>Disapproving Presidential action regarding the sugar industry.</p>	<p>July 19, 1977.—Statement by Senator Dole introducing this resolution (Congressional Record S12228).</p> <p>July 25, 1977.—Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, Departments of the Treasury, State, and Commerce.</p>
<p>S. Con. Res. 49★</p> <p>Oct. 6, 1977</p> <p>Mr. Williams and Mr. Javits</p> <p>Favoring a revised coverage schedule under sec. 4006(a)(2)(A)(ii) of the Employee Income Security Act of 1974.</p>	<p>Oct. 6, 1977.—Referred jointly to Committees on Finance and Human Resources.</p> <p>Oct. 6, 1977.—Statement by Senator Williams introducing this resolution (Congressional Record S16558).</p> <p>Oct. 21, 1977.—Committee on Finance agreed to report the measure unfavorably. The Committee also agreed to file a joint report with the Committee on Human Resources, which Committee approved the measure for reporting this same day.</p>
<p>S. Con. Res. 66</p> <p>Feb. 21, 1978</p> <p>Mr. Glenn and Messrs. Allen, Anderson, Bayh, Bentsen, Bumpers, Danforth, Eagleton, Ford, Griffin, Heinz, Helms, Hollings, Metzenbaum, Randolph, Riegle, Schweiker, Sparkman, Stevenson, and Tower</p> <p>Relating to disapproval of import relief to domestic producers of nuts, bolts, and large screws.</p>	<p>Feb. 21, 1978.—Statement by Senator Glenn introducing this concurrent resolution (Congressional Record S1950).</p> <p>Feb. 24, 1978.—Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, Departments of the Treasury, State, and Commerce.</p> <p>Apr. 4, 1978.—Public hearings.</p> <p>Apr. 18, 1978.—Adverse report from Department of State.</p> <p>May 11, 1978.—Adverse report from Department of Commerce.</p>
<p>S. Con. Res. 73★</p> <p>Apr. 3, 1978</p> <p>Mr. Dole and Messrs. Bartlett, Brooke, Chafee, Chiles, Durkin, Garn, Hathaway, Hayakawa, Heinz, Helms, Huddleston, Inouye, Javits, Laxalt, McClure, McIntyre, Matsunaga, Moynihan, Pell, Riegle, Schmitt, Stafford, Stevens, Stone, Thurmond, and Zorinsky</p> <p>Regarding imposition of import fees on crude oil.</p>	<p>Apr. 3, 1978.—Statement by Senator Dole introducing this resolution (Congressional Record S4620).</p> <p>Apr. 19, 1978.—Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, Departments of the Treasury, State, and Commerce.</p> <p>May 9, 1978.—Reported favorably to the Senate (S. Rept. 95-787) with an amendment.</p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. Con. Res. 76</p> <p>Mr. Byrd of West Virginia and Mr. Baker</p> <p>That the Congress approves the extension of nondiscriminatory treatment with respect to the products of the Hungarian People's Republic.</p>	Apr. 7, 1978	<p>May 9, 1978.—Public hearing.</p> <p>June 20, 1978.—Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, Departments of the Treasury, State, and Commerce.</p> <p>(See action on H. Con. Res. 555)</p>
<p>S. Con. Res. 78</p> <p>Mr. Baker and Mr. Heins</p> <p>Relating to fair trade in the steel industry.</p>	Apr. 12, 1978	<p>Apr. 12, 1978.—Statement by Senator Baker introducing this resolution (Congressional Record S5406).</p> <p>Apr. 19, 1978.—Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, Departments of the Treasury, State, and Commerce.</p>
<p>S. Con. Res. 79</p> <p>Mr. McClure and Messrs. Baker, Dole, Domenici, Garn, Hansen, Hatfield of Oregon, Huddleston, Griffin, Laxalt, Randolph, Thurmond, Tower, and Wallop</p> <p>Disapproving proposed firearms regulations.</p>	Apr. 13, 1978	<p>Apr. 13, 1978.—Statement by Senator McClure introducing this resolution (Congressional Record S5486).</p> <p>Apr. 19, 1978.—Referred to Senate Judiciary Committee.</p>
<p>S. Con. Res. 113★</p> <p>Mr. Byrd of West Virginia for Mr. Long</p> <p>Relating to H.R. 13511, simplified employee pensions.</p>	Oct. 13, 1978	<p>Oct. 13, 1978.—Submitted, considered and agreed to by the Senate.</p>

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

HOUSE RESOLUTIONS REFERRED TO COMMITTEE

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
<p>H. Con. Res. 555★</p> <p>Approving the extension of nondiscriminatory treatment with respect to the products of the Hungarian People's Republic.</p> <p>(The resolution includes the following provisions:</p> <ol style="list-style-type: none"> (1) The United States and Hungary will provide nondiscriminatory (most-favored-nation) tariff treatment to imports from the other country; (2) American and Hungarian businessmen and companies will be assured of their ability to carry on normal commercial and financial activities in each country. (3) Patent and copyrights will be protected in each country; and (4) The right of each country to restrict imports which are causing or threatening market disruption is protected.) 	<p style="text-align: center;">May 23, 1978</p> <p>June 22, 1978.—Reported favorably to the Senate (S. Rept. 95-949) without amendment.</p> <p>June 27, 1978.—Passed by the Senate, by voice vote, without amendment (Congressional Record S9949).</p>

HOUSE BILLS REFERRED TO COMMITTEE

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 3★

Sept. 28, 1977

Sept. 15, 1977.—Public hearing.

To strengthen the capability of the Government to detect, prosecute, and punish fraudulent activities under the medicare and medicaid programs.

SUMMARY OF HOUSE BILL

(Bill:

Program Penalty Sanctions

- (1) Modifies the penalty provisions in existing law which relate to those persons providing services under medicare and medicaid. Most fraudulent acts now classified as misdemeanors are to become felonies. Penalties are to be increased to a maximum \$25,000 fine, up to five years imprisonment, or both. The types of financial arrangements and conduct to be classified as illegal have been clarified. In addition, States will now be permitted to suspend the eligibility of medicaid recipients convicted of defrauding the program. However, the misdemeanor penalty presently provided under existing law for conviction of such individuals is retained, as is the misdemeanor penalty for the conviction of a beneficiary under the medicare program. The bill also requires the Health, Education, and Welfare Inspector General to include in his annual report an evaluation of the effort of the Department of Justice in the investigation and prosecution of fraud in the medicare and medicaid programs and his recommendations for improvement of that effort; and
- (2) Requires the Secretary of Health, Education, and Welfare to suspend, for such period as he deems appropriate, from participation under medicare and medicaid, an individual practitioner who has been convicted of a criminal offense related to such individual's involvement in medicare or medicaid. When the Secretary suspends an individual, he must also notify the appropriate State licensing authorities, requesting that investigation be made and sanctions invoked in accordance with the State's law and public policy.

Disclosure of Information

- (1) Requires, as a condition of participation or certification in either medicare, medicaid or the maternal and child health program, the annual disclosure to the Secretary or the appropriate State agency by the participating entity of the identity of any person who has a five percent or more ownership interest in the entity. These disclosure of ownership provisions will apply to medicare and medicaid providers of services (including independent clinical laboratories and renal disease facilities), entities furnishing services for which payment may be claimed under medicaid or the maternal and child health program (but not including any individual or group of practitioners), and medicare carriers or intermediaries and medicaid fiscal agents. Providers of services would also have to disclose similar ownership information about any subcontractor, five percent or more of which is owned by the provider;

SENATE ACTION

Sept. 29, 1977.—Ordered placed on the Senate Calendar.
 Sept. 30, 1977.—Passed by the Senate, by voice vote (Congressional Record S16013), after adopting the following amendments:
Talmadge UP amendment No. 857, striking all after the enacting clause and inserting in lieu thereof the text of S. 143, as reported by the Finance Committee,* by voice vote (Congressional Record S16013); and
Dole UP amendment No. 858, delaying until Jan. 1, 1979, the effective date for implementing certain methods of determining reasonable costs for skilled nursing facility services and intermediate care facility services, by voice vote (Congressional Record S16013).

CONFERENCE ACTION

Sept. 30, 1977.—Senate insisted on its amendments, requested a conference with the House, and named the following conferees: Messrs. Long, Talmadge, Ribicoff, Curtis, and Dole.
 Oct. 4, 1977.—House agreed to a conference with the Senate, and named the following conferees: Messrs. Ullman, Rostenkowski, Corman, Pike, Vanik, Staggers, Rogers, Satterfield, Preyer, Scheuer, Conable, Duncan, Carter, and Madigan.
 Oct. 11, 1977.—Conference report filed in the House (H. Rept. 95-673), with the conferees having taken the following action:

Requirements for Timely Payment by State Medicaid Agencies

The conference agreement requires States to make provision in their State medicaid plan for claims payment procedures which assure that 90 percent of the bills submitted by eligible non-institutionally based providers will be reimbursed within 30 days, and 99 percent within 90 days. This standard would be applied to clean claims, that is, those not requiring further substantiation. The conference agreement accepts the Senate amendment regarding the effective date.

Incentive Payment for State Programs of Educational and Technical Assistance to Expedite Filing and Payment of Claims

The conference agreement accepts the Senate position which did not include this provision.

Programs Subject to Disclosure

The conference agreement accepts the Senate amendment which adds social service grant programs to list of programs requiring disclosure.

Entities Subject to Disclosure

The conference agreement accepts the Senate amendment which adds HMO's to the list of entities.

*See under S. 143 elsewhere in this calendar for a description of the bill as reported.

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 3★—Continued

SUMMARY OF HOUSE BILL—Continued

Disclosure of Information—Continued

- (2) Modifies existing medicare and medicaid provisions relating to termination of medicare provider agreements or suspension of medicaid payments to health care entities by adding a requirement that a provider must comply with a request specifically addressed to it by the Secretary or the medicaid State agency for full and complete information as to any significant business transactions between it and any subcontractors or between it and wholly-owned suppliers. Finally, in the case of subcontractors having more than \$25,000 in annual business transactions with a provider, compliance would be required with similar requests related to ownership information pertaining to the subcontractor;
- (3) requires all institutional providers of services, or other agencies, institutions, or organizations, as a condition of participation or certification in medicare, medicaid or the social services programs under title XX of the Social Security Act to disclose, in the application for participation or certification, the names of owners, officers, directors, agents, or managing employees who have been convicted of fraud against the medicare, medicaid, or State social service grant programs. Where an application contains the name of any such previously convicted individual, the Secretary or the State agency can refuse to enter into an agreement or refuse to contract with the applicant. The Inspector General of the Department of Health, Education, and Welfare must be informed of the receipt of any such applications and of any action taken on them;
- (4) authorizes the Comptroller General of the United States to sign and issue subpoenas in order to obtain necessary information and facilitate review of Social Security Act health programs. The Comptroller General will also be authorized, upon resistance or refusal by an individual to obey a subpoena, to request a court order requiring compliance with the subpoena. The bill would impose criminal sanctions for unauthorized disclosure by the GAO of individually identifiable personal medical records and would protect such records from subpoena or discovery proceedings in connection with a civil suit;
- (5) requires any provider of services participating in medicare to promptly notify the Secretary of its employment of an individual who, at any time during the preceding year, was employed in a managerial, accounting, auditing, or similar capacity by a medicare fiscal intermediary or carrier that services the provider; and
- (6) allows Federal access to the records of persons or institutions providing services under medicaid in the same manner that such access is presently provided to State agencies.

Professional Standards Review

- (1) Provides for the termination of other duplicative review activities when the Secretary determines that a PSRO is competent to perform its review responsibilities; that the determinations of PSRO's so recognized by the Secretary with respect to the necessity and appropriateness of care are conclusive for purposes of program payment; and that the role of the State in the process of establishing and

CONFERENCE ACTION—Continued

Subcontractor Ownership Disclosure

The conference agreement accepts the Senate amendment extending the subcontractor ownership disclosure of the House bill to include all other disclosing entities under the bill (i.e., other medicaid providers, intermediaries, carriers, HMO's and title XX (social services) providers).

Medicaid Disclosure Effective Date

The conference agreement accepts the Senate amendment changing the effective date to Jan. 1, 1978.

Forced Contributions for Admission to Facility

The conference agreement accepts the House provision defining as a felony instances where contributions are required as a condition of entry or continued stay at a hospital, skilled nursing facility, or intermediate care facility for patients whose care is financed in whole or in part by medicaid.

Employment Payment Exception

The conference agreement accepts the Senate amendment adding clarifying language that the employee must have a "bona fide" employment relationship with the employer.

Medicare Assignment Misdemeanor

The conference agreement accepts the Senate amendment providing that it would be a misdemeanor for a physician to willfully and knowingly violate his agreement not to charge a medicare patient more than the coinsurance and any unmet deductible amount when he agrees to accept assignment of the patient's right to receive payment, with a modification to make clear that this misdemeanor is to apply only to situations where an individual has knowingly, willfully and repeatedly violated medicare assignment agreements.

PSRO Reimbursement Arrangement

The conference agreement accepts the Senate amendment including the provision of the House bill and further provides that arrangements with PSRO's for reimbursement of the cost of review activities may be in the form of an assistance agreement.

PSRO Review Methodologies

The conference agreement accepts the Senate amendment deleting the House bill provision requiring the development of ambulatory care review methodologies by the Secretary for use by PSRO's.

PSRO Ambulatory Care Review

The conference agreement accepts the Senate amendment adding clarifying language to permit a qualified PSRO to undertake ambulatory care review at an earlier date where the PSRO requests authority to conduct such review and is found capable to do so by the Secretary, but in no case could the Secretary require a PSRO to conduct such reviews before it achieves operational status.

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 3★—Continued

CONFERENCE ACTION—Continued

SUMMARY OF HOUSE BILL—Continued

Professional Standards Review—Continued

- evaluating PSRO review of services provided through the medicaid program will be increased and made more specific;
- (2) Provides that a PSRO may be conditionally designated for a period not to exceed 48 months (with authority for the Secretary to extend the period for an additional 24 months where warranted by unusual circumstances); and that PSRO's must assume review responsibilities for institutional services during this period;
 - (3) Provides for the Secretary to develop ambulatory care review methodologies for use by PSRO's and to make such methodologies available within 2 years; to require a PSRO, where he finds it is capable of undertaking ambulatory care review, to undertake such review no later than 2 years after it becomes fully operational; and to give priority to requests by PSRO's to review services in "shared health facilities";
 - (4) Provides that the Federal Government may assume the defense costs incurred by a PSRO in a liability suit related to the performance of its functions;
 - (5) Provides for the disclosure of information with respect to evidence of fraud to designated Federal and State law enforcement agencies (with a prohibition against access to PSRO records in the case of subpoena or discovery proceedings in a civil action), and for the disclosure of aggregate statistical data to Federal and State health planning agencies;
 - (6) Provides for the annual submission to the Congress by the Secretary of a comprehensive report on the administration, cost, and impact of the PSRO program;
 - (7) Provides for a prohibition against any PSRO disclosing to a Federal official, or a Federal official having access to, any individually identifiable medical record in the possession of a PSRO relating to medical care not provided or paid for by the Federal Government without the specific consent of the patient. The Department of HEW would also be required to submit its legislative recommendations to the Congress as to the appropriate procedure for maintaining the confidentiality of individual medical records. These recommendations would be made after taking into consideration the final report of the Privacy Protection Study Commission and must be submitted to the Congress no later than 90 days after the Privacy Commission's report is issued; and
 - (8) Provides for several clarifying administrative and technical changes designed to enhance a PSRO's operational capacity.

Administrative Reform

- (1) Authorizes the Secretary to assign and reassign providers to available intermediaries, after taking into account any preferences expressed by the providers and after applying objective performance standards to the original nominee of the provider prior to making a reassignment. Any assignment action he takes must be based on a finding that it will result in more efficient and effective administration of the program. Before making any assignment or reassignment that is not in accord with the provider's choice, the Secretary must furnish to the provider and its chosen intermediary a full explanation of his findings with respect to efficiency and

Standard State Must Meet to Demonstrate Unsatisfactory PSRO Performance, and Required Secretarial Action

The conference agreement provides that when a State agency monitoring the performance of a PSRO submits reasonable documentation that the PSRO decisions have caused an unreasonable and detrimental impact on total State medicaid expenditures and on the appropriateness of care received, the Secretary shall make a determination of the reasonableness of the State allegation within 30 days. If he determines that the State allegation is correct, he must suspend the PSRO's binding authority under medicaid immediately, unless he determines corrective action has already been taken. The suspension is effective pending secretarial reevaluation of the PSRO's performance and reinstatement of the PSRO's authority. The conferees would note that a demonstration that PSRO decisions have had a detrimental impact on medicaid program costs would not be grounds for removing the binding authority of a PSRO under title XIX unless it was also demonstrated that this occurred because the PSRO was approving inappropriate care or services with such regularity that program costs were significantly affected. The conference agreement further provides that such action by the Secretary is final and not subject to judicial review.

PSRO Delegation Review Responsibility to Skilled Nursing Facility That Is a Part of a Hospital

The conference agreement generally follows the Senate amendment with a modification clarifying that a PSRO may not delegate review responsibilities to a skilled nursing facility or an intermediate care facility unless that facility is part of a hospital to which the PSRO has delegated review.

Primacy for Review of Services in Intermediate Care Facilities

The conference agreement provides that a PSRO has responsibility for review of services in intermediate care facilities and in public institutions for the mentally retarded only if (1) the Secretary finds that the State is not performing effective review of the quality and necessity of services in these facilities, or (2) the State requests that the PSRO be responsible for the review and waives its right to be the primary reviewer of intermediate care facility services. Additionally, in the case of facilities which provide both skilled nursing facility services and intermediate care facility services, if the Secretary finds that review of the skilled nursing facility services by the PSRO, and of the intermediate care facility services by the State, would be inefficient, he may assign review responsibility for all patients in the facility to the PSRO. The Secretary may determine that the arrangement is sufficiently inefficient to justify assignment of review rights to the PSRO in any single joint facility, or in classes of facilities, such as those facilities where the proportion of intermediate care facility patients is such that separate review would pose an unjustified administrative burden.

National Council Membership

The conference agreement provides for staggered terms for members of the Council beginning with any terms which, under existing law, expire on or after Jan. 1, 1978.

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 34—Continued

SUMMARY OF HOUSE BILL—Continued

Administrative Reform—Continued

effectiveness and provide an appropriate opportunity for a hearing, which is subject to judicial review;

The Secretary is also authorized to designate regional intermediaries or a national intermediary with respect to a class of providers (e.g., home health agencies) where he determines that, after applying objective performance standards to agencies or organizations that would be adversely affected, such designation will result in more efficient and effective administration of the program. In a similar manner to that mentioned above, this authority to designate with respect to a class of providers is subject to a requirement that the Secretary fully explain to the affected parties his findings with respect to efficiency and effectiveness and provide an appropriate opportunity for a hearing which is subject to judicial review;

- (2) Requires the Secretary to establish for each of the different types of health services institutions a uniform system for the reporting of such items as cost of operation, volume of services, rates, capital assets and bill data. This reporting system would be mandated for use by medicare and medicaid providers and such use would be phased in by type of provider;
- (3) Repeals the program review team provisions of present law. The functions formerly performed by such teams with respect to the quality and utilization of services will be performed by Professional Standards Review Organizations;
- (4) Encourages each State to establish an office separate from the medicaid program agency to prepare and prosecute cases of suspected fraud and abuse in the program by providing for 90 percent Federal matching funds for expenditures to establish and operate State medicaid fraud control units;
- (5) Requires States to make provision in their State medicaid plan for claims payment procedures which ensure that 90 percent of the bills submitted by eligible noninstitutionally-based providers will be reimbursed within 30 days, and 90 percent within 60 days. The State would not be cited for noncompliance if the Secretary found the State was acting in good faith to achieve this goal;
- (6) Directs the Comptroller General to conduct a comprehensive review of the administrative structure for the processing of medicare claims; and
- (7) Requires the Secretary of Health, Education, and Welfare to report to the Congress within 12 months after enactment of this legislation with an analysis and recommendations relating to all aspects (including the availability, administration, provision, reimbursement procedures and cost) of the delivery of home health services under medicare, medicaid and the title XX social services program.

Technical Revision

- (1) Clarifies existing law to insure that a power of attorney cannot be used to circumvent the prohibition in existing law against the use of "factoring" arrangements in connection with the payment of provider claims by the medicare and medicaid programs;

CONFERENCE ACTION—Continued

Annual Report on PSRO Program

The conference agreement accepts the Senate amendment to the House provision modifying the description of specific data required to be included in the report with respect to medically unnecessary services and ambulatory care review methodologies.

Physician Review

The conference agreement accepts the Senate amendment deleting the restriction in present law which prevents physicians with staff privileges in a hospital from being responsible for review of services in the facility if review responsibilities have not been delegated to the hospital by the PSRO.

Scope of GAO Subpoena Power

The conference agreement accepts the Senate amendment authorizing the subpoenas to be issued in connection with GAO work on any Social Security Act program.

GAO Disclosure of Information

The conference agreement accepts the Senate amendment deleting this provision.

Court Access to GAO Information

The conference agreement accepts the House provision exempting from subpoena or discovery proceedings in a civil action personal medical records in the possession of the General Accounting Office.

Effective Date for Suspension of Medicaid Providers

The conference agreement accepts the Senate amendment effective date of Jan. 1, 1978.

Assignment of Rights to Medical Support as Condition of Medicaid Eligibility; Establishment of State Program To Collect Support

The conference agreement accepts the Senate provision with an amendment to clarify that the State agency designated to administer the State plan for child support and establishment of paternity under part D of title IV of the Social Security Act may be used for the enforcement of rights due from or through an absent parent to pay for medical care. The conferees intend that the title IV part D agency should be used to the maximum extent feasible. It is not intended that title XIX agencies establish new and separate systems for collection and enforcement of support from absent parents for payment for medical care apart from child support enforcement programs which are already established in States under the provisions of part D of title IV, since doing so would foster duplication of effort, unnecessary expense, and administrative complexity. It is expected that the program established under this section will establish adequate procedures to safeguard information and assure that a timely and simple mechanism exists to reassign rights to medical support of the individual entitled to that support if the individual's eligibility for medical assistance under title XIX is terminated.

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 3★—Continued

SUMMARY OF HOUSE BILL—Continued

Technical Revision—Continued

- (2) Modifies the provisions of existing law related to the rental or purchase of durable medical equipment to mandate that the Secretary require the purchase of such equipment where purchase will be less costly than extended rental payments;
- (3) Increases individual State's incentives to adopt a computerized medicaid claims processing and information retrieval system by modifying one current requirement for higher Federal matching funds for the development and operation of this system. The bill would require such systems to provide explanation of benefits information to only a sample group of medicaid recipients rather than to each recipient as is currently required; and
- (4) Precludes Federal matching of State medicaid expenditures that result from State laws or contracts which exclude or limit insurance benefits because an individual is eligible for medicaid.

Other Medicaid Amendments

Provides an additional 6-month period to States to meet the requirements of the current law concerning review of care delivered in long-term care institutions. The section provides that if a State is in compliance for the year period ending December 31, 1977, the Secretary shall waive all (or such part as is appropriate) of the reduction which would otherwise be imposed on those States that failed to fulfill the requirements of the law during previous periods. Further the section specifies: 1) that the Secretary must provide States with a 30-day notice before reducing funds, 2) that the Secretary must complete his validation surveys of State reviews and give notice of any reduction resulting from his findings within 9 months of the close of the year in question, and 3) that good faith attempts to perform reviews of all institutions, and actual review of all large institutions and 96 percent of all other institutions, will be considered full compliance with the requirements of the law.)

CONFERENCE ACTION—Continued

Nomination of Intermediaries

The conference agreement accepts the House language with modification to clarify those areas for which the Secretary will have to establish standards, criteria and procedures to determine whether the Secretary should enter into, renew, or terminate an agreement with an intermediary and to determine when to assign or reassign providers to intermediaries. This clarification also incorporates that part of the Senate amendment that provides that any standards and criteria established should not have the effect of excluding an agency or organization from being an intermediary solely because it operates in one State.

The clarification added by the conferees requires that the Secretary develop standards, criteria and procedures to serve as a basis for determining what constitutes effective and efficient administration. These standards and criteria would be applied in addition to those that he will also establish for the purpose of evaluating an intermediary's performance with respect to all providers or specific providers. Because of the random distribution of providers to intermediaries, both in numbers and by type of institution, there can be intermediaries with high administrative costs, lengthy processing times or other difficulties in handling claims and audit functions through no fault of their own. The intent is to make clear that the Secretary in such instances would have authority to assign or reassign providers to achieve a distribution of providers that would improve the efficiency and effectiveness of the medicare program as defined in criteria and standards.

Amount of Incentives To Establish State Medicaid Fraud Units

The conference agreement accepts the House provision with respect to the level of Federal funding. These Federal moneys are to be paid directly to the qualifying State medicaid anti-fraud agency.

Requirement for Location of Fraud Unit

The conference agreement deletes the Senate amendment regarding the placement of the unit relative to the State medicaid agency. The conference agreement includes the Senate amendment permitting increased matching for an entity with formal procedures and a working relationship, satisfactory to the Secretary, for coordination with the State attorney general's office.

Demonstration Authority for Improved Methods To Investigate and Prosecute Fraud in Medicare and Medicaid

The conference agreement accepts the Senate amendment authorizing experiments and demonstrations to develop or demonstrate improved methods for investigation and prosecution of fraud in medicare and medicaid.

Uniform Reporting

The conference agreement accepts the Senate amendment which had an additional requirement that hospitals shall use the chart of accounts, definitions, principles and statistics prescribed by the Secretary to reach a uniform reconciliation of financial and statistical data for reports to the Secretary.

Conditions for Waiver of Past Penalties for Failure To Perform Required Review of Institutional Care

The conference agreement provides that all penalties assessed against States for unsatisfactory or invalid showings made with

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 3★—Continued

CONFERENCE ACTION—Continued

**Conditions for Waiver of Past Penalties for Failure to Perform
Required Review of Institutional Care—Continued**

respect to calendar quarters beginning prior to January 1, 1977, shall be waived unconditionally. It further provides that if a State is in compliance with the requirements of the law for the calendar quarter ending December 31, 1977, the Secretary shall waive all penalties for unsatisfactory or invalid showings for quarters occurring in 1977; if the State is not in compliance on December 31 and past penalties are imposed, the penalty will be determined by taking into account the proportion of medicaid patients in homes that were not reviewed to all medical patients in homes to be reviewed.

**Formula for Reduction in Federal Matching for Failure To Carry
Out Review**

The conference agreement accepts the Senate amendment, with clarification that (I) it is effective for quarters beginning after December 31, 1976, and (II) that the reduction reflects the proportion of medicaid patients in facilities for which there is an unsatisfactory or invalid showing to total medicaid patients in facilities to be reviewed.

**Conditions for Waiver of Reduction for Failure To Perform
Review**

The conference agreement provides that good faith attempts to perform reviews of all institutions, and actually reviews all large institutions and 98 percent of all other institutions (or fails to meet this standard only for technical reasons), it will be considered in full compliance with the requirements of the law. The conferees stress that the intent of the law that all facilities be reviewed is not changed by this provision. If a facility is not reviewed, there will be a reduction in matching unless the Secretary finds there was a good faith attempt to review the institution, and there is no evidence that any institution, or kind or type of institution, is deliberately not reviewed.

Composition of Medical Review Teams

The conference agreement accepts the Senate amendment providing that medical review teams reviewing care in skilled nursing facilities may be composed of physicians or registered nurses (current law requires that physicians be on the team).

Protection of Patient Funds

The conference agreement accepts the Senate amendment requiring that as a condition for participation in the medicare and medicaid programs, a skilled nursing facility must establish and maintain a system to assure the proper accounting of personal funds. Such system must provide for separate and discreet accounting for each patient with a complete accounting of income and expenditures.

Grace Period for Postdischarge Care

The conference agreement accepts the Senate amendment providing that when a PSRO determines that further institutional care is not medically necessary, payment may be made for only one additional day, except that a PSRO may authorize up to 3 additional days on a case-by-case basis where additional time is needed to arrange for necessary postdischarge care.

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 3★—Continued

CONFERENCE ACTION—Continued

Prosecution of Civil Fraud by Inspector General

The conference agreement does not include the prosecution authority proposed by the Senate amendment but does provide that in addition to the requirements imposed on the Inspector General of the Department of Health, Education, and Welfare by section 4(c) of the bill, the Inspector General shall annually include a report to the Congress information related to the Social Security Act cases referred by the Department of Health, Education, and Welfare to the Department of Justice for prosecution. This information shall include for each case a description of the number of cases referred (without individual identifiers), the types of illegal activity involved, and the amount in controversy. The Attorney General shall be required to respond to the annual report of the Inspector General by specifying the date of referral, district to which referred, and disposition of each case referred by the Department of Health, Education, and Welfare as specified in the report of the Inspector General to the Congress.

Utilization Review Demonstration Projects

The conference agreement accepts the House position deleting this provision.

Payment for Certain Hospital Services Provided in Veterans' Administration Hospitals

The conference agreement accepts the Senate amendment authorizing under certain circumstances, medicare reimbursement for care provided to a nonveteran medicare beneficiary in a Veterans' Administration hospital where the care was provided on the mistaken (but good faith) assumption that the beneficiary was an eligible veteran. The provision would be applicable to care furnished on or after July 1, 1974.

Hospital Insurance for Certain Individuals, Age 60 Through 64

The conference agreement accepts the House position deleting this provision.

Treatment of Professional Standards Review Organizations for Purposes of the Internal Revenue Code

The conference agreement accepts the House position deleting this provision.

Postponement of Requirement That State Medicaid Programs Pay Skilled Nursing Facilities and Intermediate Care Facilities on a Basis Reasonably Related to Cost

The conference agreement accepts the House position deleting this provision.

FURTHER HOUSE ACTION

Oct. 13, 1977.—House agreed to conference report, by rollcall vote (No. 648), of 402 yeas, 5 nays (Congressional Record H10886).

FURTHER SENATE ACTION

Oct. 13, 1977.—Conference report filed in the Senate (H. Rept. 95-673), and agreed to by the Senate, by voice vote (Congressional Record S17157).

BILL SIGNED

Oct. 23, 1977.—Bill signed by the President.

(Public Law 95-142)

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
H.R. 112★ To amend the Internal Revenue Code of 1954 to reduce the excise tax on the investment income of private foundations from 4 percent to 2 percent.	Mar. 1, 1978 Mar. 2, 1978. —Referred to Office of Management and Budget and Department of the Treasury.
HOUSE BILL	COMMITTEE ACTION
(Reduces from 4 percent to 2 percent the rate of the excise tax imposed under present law on the investment income of domestic private foundations.)	May 9, 1978. —Reported favorably to the Senate without amendment (S. Rept. 95-790).
AMENDMENTS	SENATE ACTION
May 25, 1978 (Long) Extends for 4 years the exclusion from gross income of amounts which represent a discharge of indebtedness under certain student loan programs. Na. 1 (2251)	Aug. 23, 1978. —Passed by the Senate, by voice vote (Congressional Record S14095-14126), after taking action on the following amendments:
	<i>Adopted:</i>
	<i>Long (for Haskell) amendment No. 2251, extending for 4 years the exclusion from gross income of amounts which represent a discharge of indebtedness under certain student loan programs, by voice vote (Congressional Record S14096)¹;</i>
	<i>Long (for Cannon and Laralt) amendment No. 3521,² to increase the credit for State-imposed taxes on coin-operated devices and to repeal the Federal tax on such devices, by voice vote (Congressional Record S14096)²;</i>
	<i>Bumpers UP amendment No. 1723, to extend for 1 year through 1978 the tax treatment of certain small farming corporations, by voice vote (Congressional Record S14099)¹;</i>
	<i>Haskell UP amendment No. 1725 (to Hart UP amendment No. 1724), to include the coverage of tax credits to passive solar systems, by voice vote (Congressional Record S14108); and</i>
	<i>Hart UP amendment No. 1724, as amended, to allow a tax credit for certain residential energy conservation and alternative energy source expenditures, by voice vote (Congressional Record S14100).</i>
	<i>Rejected:</i>
	<i>Gravel UP amendment No. 1726, (to Hart UP amendment No. 1724), to provide incentives for the use of alternative energy resources (tabled by 53 yeas to 43 nays) (Congressional Record S14111); and</i>
	<i>Gravel UP amendment No. 1727, to add a new section to provide additional percentage for investment credit with respect to certain energy property, by rollcall vote No. 355 of 42 yeas, 54 nays (Congressional Record S14120).</i>
	¹ Subsequently added as a committee amendment to H.R. 13511 and enacted into law (P.L. 95-600).
	² Amdt. 3521 had been introduced as an amendment to H.R. 1337, was adopted as an amendment to this bill, H.R. 112, and subsequently added as a committee amendment to H.R. 13511 and enacted into law (P.L. 95-600).

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
H.R. 422★	Mar. 22, 1977
To amend the Tariff Schedules of the United States to provide duty-free treatment of any aircraft engine used as a temporary replacement for an aircraft engine being overhauled within the United States if duty was paid on such replacement engine during a previous importation.	<p align="center">DEPARTMENTAL REPORTS</p> <p>Mar. 24, 1977.—Referred to Office of Management and Budget, Special Representative for Trade Negotiations, International Trade Commission, Departments of the Treasury and Commerce.</p> <p>Apr. 8, 1977.—Report from the U.S. International Trade Commission (analysis).</p> <p>July 25, 1977.—Favorable report from the Department of Commerce.</p> <p>Sept. 2, 1977.—Favorable report from Office of Management and Budget.</p> <p align="center">COMMITTEE ACTION</p> <p>July 14, 1977.—Public hearings.</p> <p>Sept. 9, 1977.—Reported favorably to the Senate (S. Rept. 95-425) with an amendment in the nature of a substitute providing for coverage under part B of medicare, of rural health clinic services, and mandating coverage of these rural health clinic services in State Medicaid programs.</p> <p align="center">SENATE ACTION</p> <p>Sept. 16, 1977.—Passed by the Senate, by voice vote (Congressional Record S15062), after adopting the following amendments: <i>Committee amendments</i>, by voice vote (Congressional Record S15061); <i>Dole UP amendment No. 841</i>, of a technical nature, by voice vote (Congressional Record S15001); and <i>Benson UP amendment No. 842</i>, authorizing acquisition of the Space Center Memorial Hospital in Nassau Bay, Tex., in order to transfer thereto the functions of the PHS Hospital in Galveston, and to close the Galveston facility, by voice vote (Congressional Record S15001).</p> <p align="center">FURTHER HOUSE ACTION</p> <p>Oct. 25, 1977.—House disagreed to Senate amendments.</p> <p align="center">FURTHER SENATE ACTION</p> <p>Nov. 4, 1977.—Senate receded from its amendments. <i>(See action on H.R. 8422)</i></p> <p align="center">BILL SIGNED</p> <p>Nov. 23, 1977.—Signed by the President (Public Law 95-196)</p>
H.R. 810	Mar. 15, 1978
To amend sec. 4941(d)(2)(G) of the Internal Revenue Code of 1954.	<p>Mar. 20, 1978.—Referred to Office of Management and Budget and Department of the Treasury.</p> <p align="center">COMMITTEE ACTION</p> <p>June 19, 1978.—Public hearing.</p>
HOUSE BILL	
(Permits private foundation payments to Government officials for actual travel costs for foreign travel up to \$2,500, plus no more than 4 days of traveling expenses up to 1½ times the Federal per diem allowance provided the Government official carries out an educational, charitable, or other exempt purpose. No payments are permitted to be made by a foundation which is primarily supported by any business, trade association, or labor organization.)	

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
H.R. 1337★ May 19, 1978 To amend the Internal Revenue Code of 1954 with respect to excise tax on certain trucks, buses, tractors, et cetera.	May 23, 1978. —Referred to Office of Management and Budget and Department of the Treasury.
HOUSE BILL	COMMITTEE ACTION
(Provides that percentage constructive prices are to be used in cases where a manufacturer sells articles taxable under sec. 4061(a) at retail, and prohibits the use of any manufacturer's costs as an alternative tax base in such situations.)	June 19, 1978. —Public hearing. Aug. 21, 1978. —Reported favorably to the Senate (S. Rept. 95-1127) with the following amendments: <ul style="list-style-type: none"> (a) providing for the home production of beer or wine; (b) allowing a refund to cropdusters for excise taxes imposed on fields used for farming purposes if the farmer executes a waiver in favor of the applicator; and (c) allowing a retiree to rollover, into a qualified IRA, free of tax, any portion of his retirement funds from a pension plan (present law requires that all benefits must be transferred); and (d) changing the effective date of the provision relating to excise tax on trucks, etc.
AMENDMENTS	SENATE ACTION
Aug. 21, 1978 (Long on behalf of the Committee on Finance) No. 1 Increases the tax credit for State-imposed taxes on coin-operated devices and repeals the Federal tax on such devices.* (3521)	Aug. 25, 1978. —Passed by the Senate, by rollcall vote (Congressional Record S14479-S14480, S14405-S14492), after agreeing to committee amendments and the following amendments: <i>Cranston UP amendment No. 1809</i> , to provide equal treatment in the regulation of the home production of beer and wine; and <i>Cranston UP amendment No. 1810</i> , to permit California to continue cash payments to SSI recipients in lieu of food stamps.
Aug. 23, 1978 (Cranston, Bumpers, Gravel, Schmitt) Provides equal treatment in the regulation of the home production of beer and wine. No. 2 (3534)	FURTHER HOUSE ACTION
	Sept. 12, 1978. —House agreed to H. Res. 1342, providing that the House agree, with amendments, to the Senate amendments, consisting of technical amendments and an amendment to the retirement plan provisions which would extend the provisions to plans funded by annuity contracts.
	FURTHER SENATE ACTION
	Sept. 28, 1978. —Senate agreed to House amendments to Senate amendments.
	BILL SIGNED
	Oct. 14, 1978. —Signed by the President.
	(Public Law 95-458)
H.R. 1404★ Mar. 22, 1977 For the relief of Smith College. (Permits the importation of 33 carillon bells for the use of Smith College, Northampton, Mass.)	Mar. 29, 1977. —Referred to Office of Management and Budget, Special Representative for Trade Negotiations, International Trade Commission, Departments of the Treasury and Commerce.
	COMMITTEE ACTION
	June 24, 1977. —Reported favorably to the Senate (S. Rept. 95-298), with the following amendments: <ul style="list-style-type: none"> (a) extends for 15 months (through Sept. 30, 1987), temporary provisions of existing law which govern the eligibility for food stamps of persons who receive benefits under the supplemental security income (SSI) program; (b) continues Federal matching for child support services to nonwelfare families for an additional 15 months—through the end of fiscal year 1978;

*This amendment was subsequently adopted on H.R. 112, added as a committee amendment to H.R. 13511, and enacted into law (95-600).

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 1404★—Continued

COMMITTEE ACTION—Continued

- (c) extends until Apr. 1, 1978, the requirement that the Secretary of Health, Education, and Welfare report to the Congress on the appropriateness of child care standards mandated by title XX of the Social Security Act, and on his recommendations for any changes in those standards;
- (d) bars any reduction in State medicaid matching funds in cases where the State does not conduct regular independent professional evaluations of patients in skilled nursing homes, intermediate care facilities, and mental hospitals.

SENATE ACTION

June 28, 1977.—Passed by the Senate, with committee amendments, by voice vote (Congressional Record S1C226).

FURTHER HOUSE ACTION

June 30, 1977.—House agreed to Senate amendments.

BILL SIGNED

June 30, 1977.—Signed by the President.

(Public Law 95-59)

H.R. 1550★

July 26, 1977

To reduce temporarily the rate of duty on certain ceramic insulators used in spark plugs.

DEPARTMENTAL REPORTS

- July 21, 1977.—Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, Departments of the Treasury, State, and Commerce.
- July 25, 1977.—Adverse report from the Department of Commerce.
- July 26, 1977.—Report from the International Trade Commission (analysis).
- Sept. 16, 1977.—Adverse report from Department of State.
- Sept. 20, 1977.—Adverse report from Office of Management and Budget.

COMMITTEE ACTION

July 14, 1977.—Public Hearings.

H.R. 1680★

Apr. 5, 1977

To relieve taxpayers from liability with respect to certain underpayments of estimated tax, underwithholding, and interest on underpayments of tax attributable to the application of 1976 of the sick pay and other provisions of the Tax Reform Act of 1976.

Apr. 25, 1977.—Referred to Office of Management and Budget and Department of the Treasury.

(See action on H.R. 3477)

HOUSE BILL

(A number of provisions of the Tax Reform Act of 1976 apply to calendar year 1976. This bill:

- (a) bars the imposition of additions to tax on account of underpayments of estimated tax to the extent that these underpayments are attributable to changes made by the 1976 act;
- (b) relieves employers of liability for failure to withhold income tax during 1976, on remuneration made taxable by the 1976 act; and
- (c) provides relief from the requirements of paying interest on underpayments attributable to changes made by the 1976 act, in the case of taxpayers with short taxable years or with fiscal years ending before December 1978.)

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
H.R. 1325★	Mar. 22, 1977
To provide that the changes made by the Tax Reform Act of 1976 to the exclusion for sick pay shall only apply to taxable years beginning Dec. 31, 1976.	Apr. 4, 1977.—Ordered held at the desk and placed on the Senate Calendar.
	SENATE ACTION
	Apr. 6, 1977.—Considered and passed by the Senate, by unanimous rollcall vote (No. 100) of 80 yeas (Congressional Record S5618), after taking the following action on amendments thereto:
	<i>Adopted:</i>
	<i>Ribicoff UP amendment No. 148, delaying from Dec. 31, 1976 until Dec. 31, 1976, the effective date for changes in the treatment of income earned abroad by U.S. citizens living or residing abroad, by voice vote (Congressional Record S5610);</i>
	<i>Stone UP amendment No. 149, providing for a withholding tax of 20% on proceeds of a wagering transaction if the proceeds are \$1,000 or more and are at least 300 times as large as the amount of the wager, by voice vote (Congressional Record S5612);</i>
	<i>Curtis UP amendment No. 150, extending for 1 year until Jan. 1, 1977, the period during which a State legislator may treat his residence within his district as his tax home for purpose of computing deduction for living expenses, by voice vote (Congressional Record S5613);</i>
	<i>Long UP amendment No. 151, waiving interest and penalties with regard to certain errors which may be made in tax returns this year due to complexities of the 1976 Tax Reform Act, by voice vote (Congressional Record S5614); and</i>
	<i>Byrd, Jr., of Virginia UP amendment No. 153, amending the title of the bill, by voice vote (Congressional Record S5618).</i>
	<i>Withdrawn:</i>
	<i>Bellmon UP amendment No. 152, eliminating retroactive tax increases by the Tax Reform Act of 1976 (Congressional Record S5615-18.)</i>
	FURTHER HOUSE ACTION
	Apr. 6, 1977.—House disagreed to the Ribicoff UP amendment No. 148 after agreeing to the balance of the Senate amendments and returned the measure to the Senate.
	FURTHER SENATE ACTION
	Apr. 19, 1977.—Senate insisted on its amendment (Ribicoff UP amendment No. 148), requested a conference with the House, and named the following conferees: Messrs. Long, Talmadge, Ribicoff, Byrd, Jr., Hansen, and Dole.
	<i>(See further action on H.R. 1377)</i>

TITLES AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 1904 ★

July 29, 1977

To suspend until July 1, 1980, the duty on intravenous fat emulsion.

AMENDMENTS

Sept. 29, 1977
No. 1
(196)

(Allen) Provides that persons engaged in the trade or business of referring individuals to serve as personal attendants, companions or household care persons for children, the elderly or disabled shall not be treated as employers of such persons where the individuals providing the referral service are compensated on a fee basis and neither pay nor receive wages of the individuals actually providing "sitting" services.

DEPARTMENTAL REPORTS

July 21, 1977.—Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, Departments of the Treasury, State, and Commerce.
 July 23, 1977.—Report from the International Trade Commission (analysis).
 Aug. 2, 1977.—Favorable report from Department of Commerce (but suggests amendment).
 Aug. 29, 1977.—Report from the Department of State (no objection).
 Sept. 13, 1977.—Report from Department of the Treasury (favorable, if amended).
 Sept. 20, 1977.—Report from Office of Management and Budget (no objection if amended as suggested by the Departments of the Treasury and Commerce).

COMMITTEE ACTION

July 14, 1977.—Public hearings.
 Sept. 15, 1977.—Reported favorably to the Senate (S. Rept. 95-433) with the following amendments:
 (a) providing for the temporary suspension of duty until June 30, 1980, on photographic color couplers and coupler intermediates;
 (b) suspending until December 31, 1978, the duty on certain field glasses, opera glasses, binoculars, and other telescopes; and
 (c) equalizing the duty treatment of cigarettes and liquor brought into the United States by nonresident aliens and U.S. citizens.

SENATE ACTION

Sept. 21, 1977.—Passed by the Senate, by voice vote (Congressional Record S15277), after agreeing to the committee amendments, by voice vote (Congressional Record S15277).

FURTHER HOUSE ACTION

Oct. 25, 1977.—House:
 (a) agreed to Senate amendment relating to photographic color couplers and coupler intermediaries;
 (b) disagreed to the amendment relating to field glasses by deleting that provision and inserting the text of H.R. 5037 (for the relief of Jack Misner), and H.R. 5299 (for the relief of Joe Cortina); and
 (c) disagreed to the amendment relating to cigarettes and liquor.

FURTHER SENATE ACTION

Nov. 29, 1977.—Senate agreed to the House amendment to the Senate amendment relating to field glasses, Jack Misner, and Joe Cortina, and receded from its amendment relating to cigarettes and liquor.

BILL SIGNED

Dec. 12, 1977.—Signed by the President.

(Public Law 95-206)

ACTION

(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

TITLE AND DESCRIPTION

H.R. 1926★

May 9, 1978

To amend sec. 5064 of the Internal Revenue Code of 1954 to provide for refund of tax on distilled spirits, wines, rectified products, and beer lost or rendered unmarketable due to fire, flood, casualty, or other disaster, or to breakage, destruction, or other damage (excluding theft) resulting from vandalism or malicious mischief while held for sale.

May 10, 1978.—Referred to Office of Management and Budget and Department of the Treasury.

COMMITTEE ACTION

June 19, 1978.—Public hearing.

Aug. 11, 1978.—Reported favorably to the Senate (S. Rept. 95-1112), with an amendment providing an exemption from the 10-percent manufacturers excise tax on sales of trailers and semitrailers which are (1) suitable for use with "light-duty" towing vehicles and (2) designed to be used for farming purposes or for transporting horses or livestock. The exemption also applies to sales of separate bodies and chassis for these trailers and semitrailers.

SENATE ACTION

Aug. 25, 1978.—Passed by the Senate, by rollcall vote (Congressional Record S14492), after agreeing to Long UP amendment No. 1812, deleting section providing tax exemption for certain trailers designed to be used with light-duty vehicles.

FURTHER HOUSE ACTION

Sept. 19, 1978.—House agreed to the Senate amendments, with amendments making clerical and technical corrections, by voice vote (Congressional Record H10112).

FURTHER SENATE ACTION

Sept. 25, 1978.—Senate agreed to the House amendments to the Senate amendments, by voice vote (Congressional Record S16057).

BILL SIGNED

Oct. 6, 1978.—Signed by the President.

(Public Law 95-423)

H.R. 2028★

Mar. 15, 1978

To authorize the home production of beer and wine.

HOUSE BILL

(Allows any individual 18 years of age or older to produce wine and (if the individual registers with the Treasury Department) to produce beer for personal and family use up to certain quantities without incurring the wine or beer excise taxes or any penalties. The maximum amounts which may be produced free of tax are 200 gallons of wine and 200 gallons of beer per year in a household in which there are two or more individuals 18 years or older. If there is only one individual 18 years or older in the household, the annual limit is 100 gallons of wine and 100 gallons of beer. In addition, the bill provides that the amount of such home-brewed beer on hand in any household at any one time (including beer in process) must not exceed 30 gallons.)

Mar. 20, 1978.—Referred to Office of Management and Budget and Department of the Treasury.

May 17, 1978.—Favorable report from the Department of the Treasury.

June 19, 1978.—Public hearing.

(Subject adopted as a Senate floor amendment to H.R. 1337 and enacted into law (95-458))

TITLE AND DESCRIPTION		ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
H.R. 2692★	July 20, 1977	DEPARTMENTAL REPORTS
To suspend until the close of June 30, 1980, the duty on wood excelsior.		<p>July 21, 1977.—Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, Departments of the Treasury, State, and Commerce.</p> <p>July 25, 1977.—Report from the International Trade Commission (analysis).</p> <p>July 29, 1977.—Adverse report from Department of Commerce.</p> <p>Sept. 16, 1977.—Adverse report from Department of State.</p> <p>Sept. 20, 1977.—Adverse report from Office of Management and Budget.</p>
		COMMITTEE ACTION
		July 14, 1977.—Public hearings.
H.R. 2849★	July 20, 1977	DEPARTMENTAL REPORTS
To suspend until July 1, 1978, the rate of duty on mattress blanks of rubber latex.		<p>July 21, 1977.—Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, Departments of the Treasury, State, and Commerce.</p> <p>July 25, 1977.—Report from the Department of Commerce (no objection).</p> <p>July 25, 1977.—Report from the International Trade Commission (analysis).</p> <p>Aug. 5, 1977.—Report from the Department of the Treasury (no objection).</p> <p>Aug. 29, 1977.—Report from the Department of State (no objection).</p> <p>Sept. 2, 1977.—Report from the Office of Management and Budget (no objection).</p>
		COMMITTEE ACTION
		<p>July 14, 1977.—Public hearings.</p> <p>Sept. 15, 1977.—Reported favorably to the Senate (S. Rept. 95-433) with the following amendments:</p> <ul style="list-style-type: none"> (a) providing for the permanent duty-free entry of competition bobbeds and luges; and (b) relating to restrictions on self-dealing by private foundations.
		SENATE ACTION
		<p>Sept. 21, 1977.—Passed by the Senate, by voice vote (Congressional Record S15279), after agreeing to the committee amendments, by voice vote (Congressional Record S15279).</p>
		FURTHER HOUSE ACTION
		<p>Oct. 25, 1977.—House:</p> <ul style="list-style-type: none"> (a) agreed to amendment relating to bobbeds and luges; and (b) agreed, with a technical amendment, to amendment relating to self-dealing by private foundations.
		FURTHER SENATE ACTION
		Oct. 27, 1977.—Senate agreed to House amendment.
		BILL SIGNED
		Nov. 12, 1977.—Signed by the President.
		(Public Law 95-170)

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 2850★

July 28, 1977

DEPARTMENTAL REPORTS

To suspend until the close of June 30, 1978, the duty on certain latex sheets.

July 21, 1977.—Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, Departments of the Treasury, State, and Commerce.

July 25, 1977.—Report from the Department of Commerce (no objection).

July 28, 1977.—Report from the International Trade Commission (analysis).

Aug. 12, 1977.—Report from the Department of State (no objection).

Aug. 30, 1977.—Favorable report from the Department of the Treasury.

Sept. 2, 1977.—Report from the Office of Management and Budget (no objection).

COMMITTEE ACTION

July 14, 1977.—Public hearings.

Sept. 9, 1977.—Reported favorably to the Senate (S. Rept. 95-419) with the following amendments:

- (a) continuing until June 30, 1979, the existing suspension of duty on synthetic rutile; and
- (b) providing that film, strips, sheets, and plates of acrylic may not be considered processed for purposes of the Tariff Schedules of the United States unless they have been usefully processed in a commercial sense.

SENATE ACTION

Sept. 15, 1977.—Passed by the Senate with committee amendments, by voice vote (Congressional Record S14988).

FURTHER HOUSE ACTION

Oct. 25, 1977.—House agreed to Senate amendments.

BILL SIGNED

Nov. 8, 1977.—Signed by the President.

(Public Law 95-160)

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 2853★

May 8, 1978

May 11, 1978.—Referred to Office of Management and Budget and Department of the Treasury.

To amend the Internal Revenue Code of 1954 to provide that refunds of the taxes on gasoline and special fuels shall be made to aerial applicators in certain cases.

(Subject added as a committee amendment to H.R. 1137 and enacted into law (96-458))

HOUSE BILL

(Provides that a cropduster who uses fuel for farming purposes is authorized to claim the applicable excise tax repayment or credit directly, in place of the farmer.)

COMMITTEE ACTION

June 19, 1978.—Public hearing.
Sept. 7 and 15, 1978.—Reported favorably to the Senate (S. Rept. 95-1179 Pts. I and II) with an amendment providing for an extension of the countercyclical assistance program for two additional years. The extended program would be divided into two titles. Under Title I there would be authorized to be distributed \$125 million per quarter plus \$30 million for each .1 percent by which the national rate of unemployment exceeds 6 percent. These funds would be distributed to State and local governments with excess unemployment (i.e., over 4.5 percent). Funding would be suspended under Title I if national unemployment were to fall below 6 percent for two consecutive quarters. If funding under Title I is suspended, Title II becomes operative and would provide for the distribution of \$125 million per quarter to units of government with a rate of unemployment of 4.5 percent or greater. Under Title II, State areas would be entitled to receive the greater of their share of the quarterly payment under the countercyclical formula or the general revenue sharing formula. Units of local government within the State area with unemployment in excess of 4.5 percent would receive funds under the countercyclical assistance formula, adjusted for any increase in funds allocated to the entire State area. In order to insure that no eligible unit of government receives a reduction in funding, after determining the share of funds under both the countercyclical and revenue sharing formula, the total amount authorized would be increased by an amount necessary to cover such payments (estimated at \$90 to \$150 million for FY 1979). Under the amendment, State governments would be entitled to receive one-third of the funds to be distributed, but in no event could a State government receive a greater amount under Title II than it received under Title I. Title II payments would be suspended if national unemployment were to drop below 5 percent for two consecutive calendar quarters. Any recipient receiving less than \$10,000 per quarter would receive its funds together with its general revenue sharing funds in a single check.

AMENDMENTS

Sept. 22, 1978
No. 1
(3636)

(Danforth) Direct funds to State and local governments with unemployment in excess of 6 percent; reduces the funding levels for subtitle B; and eliminates the revenue sharing "supplemental allocation" formula from subtitle B (thereby restoring the formula to current law).

SENATE ACTION

Sept. 23, 1978.—Passed by the Senate, by rollcall vote (No. 400), of 44 yeas, 8 nays (Congressional Record S15890-S15915), after agreeing to committee amendment in the nature of a substitute, on which the Senate had at first taken the following action on proposed amendments:

Adopted:

Danforth UP amendment No. 1903, directing funds to State and local governments with unemployment in excess of 6 percent; reducing the funding levels for subtitle B; and eliminating the revenue sharing "supplemental allocation" formula from subtitle B, by voice vote (Congressional Record S15909);

Danforth UP amendment No. 1905, making corrections in the bill, by voice vote (Congressional Record S15911);

TITLE AND DESCRIPTION	DATE	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
H.R. 2852★	May 9, 1978	SENATE ACTION—Continued
		<i>Danforth UP amendment No. 1909</i> , making technical and clerical corrections in the bill, by voice vote (Congressional Record S15914).
		<i>Rejected:</i>
		<i>Chiles UP amendment No. 1902</i> , eliminating subtitle B, Supplemental Fiscal Assistance to State and Local Governments, by rollcall vote (No. 396), of 22 yeas, 30 nays (Congressional Record S15904); and
		<i>Lugar UP amendment No. 1904</i> , restricting funding in certain instances until the unemployment rate has reached 7 percent, tabled by rollcall vote (No. 399), of 40 yeas, 12 nays (Congressional Record S15910).
		FURTHER SENATE ACTION
		Sept. 26, 1978.—Senate vitiated its action of Sept. 23, 1978, passing of the bill, and passed the bill again by voice vote (Congressional Record S16210), after agreeing to a Byrd of W. Va. (for Danforth) UP amdt. 1928, denying supplemental assistance to State governments, limiting such assistance to local governments with unemployment in excess of 6 percent, and making technical and clerical corrections, in lieu of UP amdt. 1909 passed Sept. 23, 1978.
H.R. 2962★	July 19, 1977	DEPARTMENTAL REPORTS
To suspend until the close of June 30, 1980, the duty on synthetic tantalum/columbium concentrate.		July 21, 1977.—Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, Departments of the Treasury, State, and Commerce.
		July 26, 1977.—Report from the Department of Commerce (no objection).
		July 26, 1977.—Report from the International Trade Commission (analysis).
		Aug. 5, 1977.—Favorable report from the Department of the Treasury.
		Aug. 29, 1977.—Report from the Department of State (no objection).
		Sept. 2, 1977.—Report from the Office of Management and Budget (no objection).
		COMMITTEE ACTION
		July 14, 1977.—Public hearings.
		Sept. 9, 1977.—Reported favorably to the Senate (S. Rept. 95-436) with the following amendments:
		(a) suspending until June 30, 1980, the duty on concentrate poppy straw used in producing codeine and morphine; and
		(b) suspending until June 30, 1980, the duty on certain bicycle parts.
		SENATE ACTION
		Sept. 16, 1977.—Passed by the Senate with committee amendments, by voice vote (Congressional Record S15982).
		FURTHER HOUSE ACTION
		Oct. 25, 1977.—House agreed to Senate amendments.
		BILL SIGNED
		Nov. 8, 1977.—Signed by the President.
		(Public Law 95-161)

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
H.R. 2984★ To amend the Internal Revenue Code of 1954 to exempt from the excise tax imposed on trailers any trailer designed to be used with a light-duty vehicle for farming purposes or for transporting horses or livestock.	May 9, 1978	May 12, 1978.—Referred to Office of Management and Budget and Department of the Treasury. COMMITTEE ACTION June 19, 1978.—Public hearing. <i>(See action on H.R. 1929 relating to excise tax on trailers)</i>
H.R. 3650★ To amend the Internal Revenue Code of 1954 to provide an exclusion from gross income with respect to magazines, paperbacks, and records returned after the close of the taxable year.	May 25, 1978	June 5, 1978.—Referred to Office of Management and Budget and Department of the Treasury. COMMITTEE ACTION June 19, 1978.—Public hearing. Oct. 5, 1978.—Reported favorably to the Senate (S. Rept. 95-1278), with the following amendments: <ul style="list-style-type: none"> (a) <i>Coupons</i>.—Suspends prospectively for a two-year period a Treasury rule disallowing deductions for the estimated cost of redemption of coupons (such as “media” and “cents-off” coupons) issued by manufacturers of food and other products;¹ (b) <i>Retirement Savings Bonds</i>.—Permits the interest rate on already issued retirement bonds to be changed to match the interest rate on new retirement bonds (applies to interest accrual periods that begin after the date of enactment, with respect to bonds issued before, on, or after the date of enactment); (c) <i>Tires and Tread Rubber</i>.— <ul style="list-style-type: none"> (i) clarifies the treatment of credits or refunds of the manufacturers excise tax on new (or retreaded) tires where sales are later adjusted as the result of a warranty or guarantee; (ii) provides for credits or refunds of the manufacturers excise tax on tread rubber where tax-paid tread rubber is (1) wasted in the recapping or retreading process, (2) used in the recapping or retreading of tires the sales of which are later adjusted under a warranty or guarantee, or (3) used in the recapping or retreading of tires which are exported, sold to State or local Governments, sold to nonprofit educational institutions, or sold as supplies for vessels or aircraft; (iii) modifies the statute of limitations so that a credit or refund of the tread rubber or new tire tax can be obtained for a period of one year after the warranty or guarantee adjustment is made; and (iv) imposes a tax on tread rubber used in recapping or retreading certain tires abroad, if those tires are then imported into the United States; and (d) <i>Child Care</i>.—Repeals the requirement that qualifying child care services of relatives must constitute “employment” under the social security tax rules and disallows the credit for amounts for child care services paid by the taxpayer to his or her child if the child performing such services is under age 19.¹

¹ Subsequently adopted as a Senate floor amendment to H.R. 13511 and enacted into law (P.L. 95-600).

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
H.R. 3008 ★	July 20, 1977
To provide duty-free treatment for certain copying lathes used for making rough or finished shoe lasts and for parts of such lathes.	DEPARTMENTAL REPORTS
	<p>July 21, 1977.—Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, Departments of the Treasury, State, and Commerce.</p> <p>July 25, 1977.—Report from the Department of Commerce (no objection).</p> <p>July 26, 1977.—Report from the International Trade Commission (analysis).</p> <p>Aug. 29, 1977.—Report from the Department of State (no objection).</p> <p>Aug. 30, 1977.—Favorable report from the Department of the Treasury.</p> <p>Sept. 2, 1977.—Report from the Office of Management and Budget (no objection).</p>
	COMMITTEE ACTION
	<p>July 14, 1977.—Public hearings.</p> <p>Sept. 9, 1977.—Reported favorably to the Senate (S. Rept. 95-421) with the following amendments:</p> <ul style="list-style-type: none"> (a) suspending until June 30, 1980, the duty on certain coarse wools; and (b) providing permanent duty-free treatment for lathes, a vegetable fiber used as upholstery padding and for bristles in a variety of brooms and brushes.
	SENATE ACTION
	<p>Sept. 15, 1977.—Passed by the Senate with committee amendments, by voice vote (Congressional Record S14987).</p>
	FURTHER HOUSE ACTION
	<p>Oct. 25, 1977.—House agreed to Senate amendments.</p>
	BILL SIGNED
	<p>Nov. 8, 1977.—Signed by the President.</p>
	(Public Law 95-162)

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
<p>H.R. 3350 ★ Mar. 22, 1977</p> <p>To continue to suspend for a temporary period the import duty on certain horses.</p> <p>(Bill:</p> <ul style="list-style-type: none"> (a) continues until June 30, 1978, the suspension of duty on horses imported other than for immediate slaughter, the previous suspension having expired on June 30, 1976; and (b) applies the duty suspension from the date of enactment and permits, upon request filed within 90 days of enactment, the liquidation or reliquidation of any entry made after June 30, 1976, and before the enactment of the bill as though such entry had been made on the date of enactment of the bill.) 	<p style="text-align: center;">DEPARTMENTAL REPORTS</p> <p>July 21, 1977.—Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, Departments of the Treasury, State, and Commerce.</p> <p>July 25, 1977.—Favorable report from the Department of Commerce.</p> <p>Sept. 2, 1977.—Report from the Office of Management and Budget (no objection).</p> <p style="text-align: center;">COMMITTEE ACTION</p> <p>July 14, 1977.—Public hearings.</p> <p>Sept. 9, 1977.—Reported favorably to the Senate (S. Rept. 95-422) with the following amendments:</p> <ul style="list-style-type: none"> (a) permitting the duty-free entry of Canadian petroleum provided that an equivalent amount of crude petroleum is exported to Canada from the United States; and (b) suspending until June 30, 1980, the duty on doxorubicin hydrochloride antibiotics which are used in the treatment of various cancers.
	<p style="text-align: center;">SENATE ACTION</p> <p>Sept. 15, 1977.—Passed by the Senate with committee amendments, by voice vote (Congressional Record S14968).</p>
	<p style="text-align: center;">FURTHER HOUSE ACTION</p> <p>Oct. 25, 1977.—House agreed to Senate amendments.</p>
	<p style="text-align: center;">BILL SIGNED</p> <p>Nov. 6, 1977.—Signed by the President.</p> <p style="text-align: center;">(Public Law 95-159)</p>
<p>H.R. 3346 ★ Apr. 19, 1977</p> <p>To amend the Internal Revenue Code of 1954 to allow a deduction for expenses allocable to the use of any portion of a dwelling unit in the trade or business of providing day care services whether or not such portion is exclusively used in such trade or business.</p>	<p>Apr. 22, 1977.—Referred to Office of Management and Budget and Department of the Treasury.</p> <p style="text-align: center;">COMMITTEE ACTION</p> <p>July 13, 1977.—Reported favorably to the Senate (S. Rept. 95-342) with an amendment in the nature of a substitute. The substance of the bill was enacted in H.R. 3477. The committee amendment would increase the tax credit for political contributions to candidates for nomination or election to the U.S. Senate to 75 percent of the amount contributed, not to exceed \$100 in the case of an individual taxpayer or \$200 in the case of a joint return with up to \$25 of this credit (or \$50 in the case of a joint return) allowable for political contributions other than those made for Senate candidates. The alternative deduction for contributions to Senate candidates would be repealed.</p>
	<p style="text-align: center;">SENATE ACTION</p> <p>Aug. 3, 1977.—The subject matter was considered in the Senate as an amendment to S. 926, a bill reported by the Rules and Administration Committee amending the Federal Election Campaign Act of 1971, with the Senate sustaining a point of order against the amendment on grounds that it was unconstitutional in that it infringed upon the prerogatives of the House of Representatives.</p>

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

HR. 3373 ★

July 19, 1977

DEPARTMENTAL REPORTS

To extend for an additional temporary period the existing suspension of duties on certain classifications of yarns of silk.

July 21, 1977.—Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, Departments of the Treasury, State, and Commerce.

AMENDMENTS

Sept. 29, 1977
No. 1
(963)

(Allen) Provides that persons engaged in the trade or business of referring individuals to serve as personal attendants, companions or household care persons for children, the elderly or disabled shall not be treated as employers of such persons where the individuals providing the referral service are compensated on a fee basis and neither pay nor receive wages of the individuals actually providing "sitting" services.

July 26, 1977.—Report from the International Trade Commission (analysis).

July 29, 1977.—Report from Department of Commerce (no objection).

Aug. 5, 1977.—Report from Department of the Treasury (no objection).

Aug. 29, 1977.—Report from the Department of State (no objection).

Sept. 2, 1977.—Report from Office of Management and Budget (no objection).

COMMITTEE ACTION

July 14, 1977.—Public hearings.

Sept. 15, 1977.—Reported favorably to the Senate (S. Rept. 95-434) with the following amendments:

- (a) changing the definition of mixed feed and mixed feed ingredients in the agricultural schedule of the Tariff Schedules of the United States to include products which are admixtures of soybeans or soybean products, entitling such products to duty-free treatment; and
- (b) removing the Federal excise tax on that portion of a person's telephone bill which represents a State or local retail sales or excise tax imposed on the telephone company, provided the State or local tax is separately stated.

SENATE ACTION

Sept. 21, 1977.—Passed by the Senate, by voice vote (Congressional Record S15279), after adopting the committee amendments, by voice vote (Congressional Record S15279).

FURTHER HOUSE ACTION

Oct. 25, 1977.—House:

- (a) disagreed to amendment relating to mixed feed;* and
- (b) agreed, with a technical amendment, to the amendment relating to excise tax imposed on telephone services.

FURTHER SENATE ACTION

Oct. 27, 1977.—Senate receded from its amendment relating to mixed feeds and agreed to the House amendment to the Senate amendment relating to excise taxes on telephone services.

BILL SIGNED

Nov. 12, 1977.—Signed by the President.

(Public Law 95-172)

*See action on H.R. 5551.

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 3357★

July 13, 1977

DEPARTMENTAL REPORTS

To continue until the close of June 30, 1979, the existing suspension of duties on synthetic rutile.

AMENDMENT

Oct. 7, 1977
No. 1
(1432)

(Bellmon) Delays the effective date for implementing certain methods of determining reasonable costs for skilled nursing facility services and intermediate care facility services.

July 21, 1977.—Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, Departments of the Treasury, State, and Commerce.

July 25, 1977.—Report from the Department of Commerce (objection).

July 25, 1977.—Report from the International Trade Commission (analysis).

Aug. 5, 1977.—Report from Department of the Treasury (no objection).

Aug. 29, 1977.—Report from the Department of State (no objection).

Sept. 2, 1977.—Report from the Office of Management and Budget (no objection).

(See action on H.R. 3350 for action on synthetic rutile)

COMMITTEE ACTION

July 14, 1977.—Public hearings.

Sept. 29, 1977.—Reported favorably to the Senate (S. Rept. 95-456) with the following amendments:

Social services.—Extends to February 1, 1978, the following provisions relating to the title XX social services program which would otherwise expire September 30, 1977:

- (a) *Additional child care funding.*—\$200 million in added social services funding for child care was provided at a 100-percent matching rate for fiscal year 1977;
- (b) *Use of added funding for employment of welfare recipients.*—States were authorized to use part of the added \$200 million in child care funding for fiscal year 1977 to directly subsidize the employment of welfare recipients in child care jobs;
- (c) *Welfare recipients tax credit.*—A credit against income taxes of up to \$1,000 (20 percent of wages paid) is available under present law for employers who hire welfare recipients for child care jobs;
- (d) *Child care staffing standards.*—Federal staffing standards for preschool age children are currently in suspense so long as States continue to meet September 1975 standards. In addition, present law allows waiver of Federal staffing standards for child care facilities which serve only a few children whose care is funded under the title XX program. Present law also allows family day care mothers to not count their own school age children in determining whether they meet the Federal standards for such facilities;
- (e) *Addicts and alcoholics.*—Provisions adopted in the 94th Congress permit certain aspects of treatment of addicts and alcoholics to be funded under the title XX social services program even though they do not fully meet restrictions in that program. The same legislation also requires the observance of certain special confidentiality provisions when addicts and alcoholics receive services under title XX;

The above provisions were extended to October 1, 1978, under H.R. 7200 as passed by the House.

Protective and vendor payments.—Provides that:

- (a) in cases in which the State agency made a determination of inability to manage funds, payments could be made in the form of joint checks as a kind of vendor payment;

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 3337★—Continued

COMMITTEE ACTION—Continued

Protective and vendor payments (continued)

- (b) the limit on the number of recipients with respect to whom a State could make such protective or vendor payments would be increased to 20 percent; and
- (c) in addition to the protective and vendor payments which the State or local agency could make subject to the new 20 percent limitation, States would be allowed to make payments to cover the cost of utility services or living accommodations in the form of checks drawn jointly to the order of the recipient and person furnishing the services or accommodations. The amount of the monthly payment which could be made in the form of joint checks would be limited to 50 percent. There would be no limit on the number of recipients with respect to whom joint checks to pay for housing or utilities could be written. This third provision for joint checks would be limited to 2 years, from October 1, 1977, to October 1, 1979.

In addition to authorizing increased numbers and forms of protective and vendor payments, the bill would provide that Federal matching funds could not be denied to any State for the period between January 1, 1968, and April 1, 1977 (1) because the State exceeded the 10-percent limitation on these payments; (2) because it provided assistance in the form of joint checks; or (3) because it did not comply with other specified conditions.

Nursing home patient evaluation under medicaid.—Prevents any reduction in Federal matching payments to States until February 1, 1978, because of any prior noncompliance with statutory requirements for independent medical review of medicaid patients. (The Department of Health, Education, and Welfare had planned to reduce medicaid payment to 20 States by a total of \$250 million in the October–December 1977 quarter because of noncompliance.)

Unemployment compensation for certain school personnel.—Provides that certain school employees who are employed by a central State agency to provide specialized services to schools—such as music teachers who travel from school to school—would not be eligible for unemployment compensation benefits during regular vacation periods, thereby providing comparable treatment for such employees with the treatment afforded to those actually employed by individual schools.

SENATE ACTION

Oct. 17, 1977.—Passed by the Senate, by unanimous vote of 80 yeas (Congressional Record S17171–S17204), after agreeing to committee amendment in the nature of a substitute to which Senate had at first taken action on amendments proposed thereto, as follows:

Adopted:

Domenici UP amendment No. 936, increasing to 90 percent the Federal participation in State administrative costs to implement the Indian Health Care Improvement Act, by voice vote (Congressional Record S17178);

Javits UP amendment No. 937 (modified), increasing by 6 months to July 1, 1978, the period for allowing depreciation for expenditures to rehabilitate low income rental housing, by voice vote (Congressional Record S17174);

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 3387★—Continued

SENATE ACTION—Continued

Adopted—Continued

Dole UP amendment No. 938, extending for 2 years the exclusion from income for amounts received under the Armed Forces Health Professional Scholarship program (and similar programs), by voice vote (Congressional Record S17176);

Dole UP amendment No. 939 (modified), striking the section of the bill providing for delays in imposition of any reduction in medicaid moneys to States due to noncompliance with certain utilization review requirements, by voice vote (Congressional Record S17176);

Long UP amendment No. 940, of a technical nature, by voice vote (Congressional Record S17177);

Church UP amendment No. 941, providing that disaster victims would not have their SSI benefits reduced or terminated because they received assistance to replace damaged property, by voice vote (Congressional Record S17177);

Allen UP amendment No. 944, permitting employment agencies placing companion sitters to be exempt from the Internal Revenue Code requirements imposed on employers in regard to FICA—social security—and FUTA—unemployment taxes, by voice vote (Congressional Record S17184);

Brooks UP amendment No. 945, striking the provision authorizing State welfare departments to make AFDC checks payable jointly to the recipient and the landlord or utility companies for up to 50 percent of the total payment, by voice vote (Congressional Record S17186); and

Nunn UP amendment No. 946, reaffirming HEW interpretation that States are required to continue to retain support payments in excess of the regular monthly support order as reimbursement for past assistance payments, by voice vote (Congressional Record S17202).

Rejected:

Bellmon UP amendment No. 943, delaying the effective date for implementing certain methods of determining reasonable costs for skilled nursing facility services, by rollcall vote (No. 602), of 22 yeas, 57 nays (Congressional Record S17181); and

Bayh UP amendment No. 942, relating to standards for medicaid eligibility and benefits, point of order sustained on grounds of germaneness (Congressional Record S17178).

CONFERENCE ACTION

Oct. 19, 1977.—Senate insisted on its amendments, requested a conference with the House, and named the following conferees: Messrs. Long, Hathaway, Moynihan, Dole, and Danforth.

FURTHER HOUSE ACTION

Oct. 25, 1977.—House agreed to the Senate amendments, by voice vote (Congressional Record H11484–11489) with an amendment providing the following:

- (a) extending the social services provisions for 1 year (Senate bill provided a 4-month extension);
- (b) accepting the provision relating to unemployment compensation for certain school personnel;
- (c) accepting the provision relating to protective and vendor payments under the AFDC program;
- (d) accepting the provision relating to Federal disaster relief;
- (e) accepting the provision relating to support payments in excess of the regular monthly support order;

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 3337★—Continued

FURTHER HOUSE ACTION—Continued

- (f) accepting, with a technical correction, the provision relating to the Armed Forces Health Professional Scholarship program;
- (g) providing a 1-year extension—through December 1, 1978—the period for allowing depreciation for expenditures to rehabilitate low-income rental housing (the Senate amendment provided a 6-month extension);
- (h) accepting the provision relating to companion sitting services with an additional provision assuring no retroactive loss of benefit credit under social security or unemployment as a result of these changes; and
- (i) rejected the provision relating to the Indian Health Care Improvement Act.

FURTHER SENATE ACTION

Oct. 27, 1977.—Senate agreed to the House amendment to the Senate amendment, by voice vote (Congressional Record S17917-17919).

BILL SIGNED

Nov. 12, 1977.—Signed by the President.

(Public Law 95-171)

H.R. 3477★

Mar. 9, 1977

To provide for a refund of 1976 individual income taxes and other payments, to reduce individual and business income taxes, and to provide tax simplification and reform.

(Bill provides:

- (a) a refund of 1976 individual income taxes equal to \$50 for each taxpayer and dependent, phased out between \$25,000 and \$30,000 of adjusted gross income;
- (b) \$50 payments to beneficiaries of income maintenance programs, including social security, supplemental security income (SSI), railroad retirement, aid to families with dependent children (AFDC), Veterans' Administration pensions and disability benefits, and black lung benefits;
- (c) a permanent increase in the standard deduction to \$2,400 for single returns and \$3,000 for joint returns;
- (d) creation of a new simplified method of computing tax through the use of tax tables, the personal exemptions, and the general tax credit;
- (e) elimination of the standard deduction and provision of a floor under itemized deductions equal to what is now the standard deduction, with the amount of the standard deduction being built into the tax tables and tax rate schedules;
- (f) a 40-percent jobs tax credit; and
- (g) extension of the 1977 individual and corporate tax reductions through 1978, including the general tax credit, the earned income credit and the corporate rate reductions.)

Mar. 17, 1977.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.

COMMITTEE ACTION

Mar. 8, 9, 10, and 11, 1977.—Public hearings.

Mar. 28, 1977.—Reported favorably to the Senate (S. Rept. 95-66), with the following amendments:

- (a) a refund of 1976 individual income taxes equal to \$50 for each taxpayer and dependent, phased out between \$25,000 and \$30,000 of adjusted gross income;
- (b) \$50 payments to beneficiaries of income maintenance programs, including social security, supplemental security income (SSI), railroad retirement, aid to families with dependent children (AFDC), Veterans' Administration pensions and compensation, and black lung benefits;
- (c) a permanent change to set the standard deduction at \$2,200 for single returns and \$3,200 for joint returns and heads of households;
- (d) creation of a new simplified method of computing tax through revised tax tables, into which will be built what is now the standard deduction, the personal exemption, and the general tax credit;
- (e) elimination of the legal concept of the standard deduction and replacement of it with a new concept of a floor under itemized deductions equal to what is now the standard deduction, with this new floor being built into the tax tables and tax rate schedules;

ACTION

(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

TITLE AND DESCRIPTION

H.R. 3477★—Continued

AMENDMENTS

- Mar. 10, 1977
No. 1
(64) (Haskell) Provides an increased new jobs tax credit equal to 50 percent of unemployment insurance wages representing an increase in such wages exceeding 102 percent of 1976 unemployment insurance wages. The maximum total credit provided would be limited to \$50,000 per employer or taxpayer. No deduction would be allowed for wages paid equal to the amount of the credit allowed as a new jobs tax credit.
- Mar. 25, 1977
No. 2
(162) (Helms) Provides that a notice of Federal tax lien would not establish the priority of the Federal Government as a lien holder unless notice of the filing of a lien is entered and recorded in a public index at the office where such notice is required to be filed pursuant to State law.
- Mar. 30, 1977
No. 3
(170) (Hansen) Provides a 30-percent tax credit for up to \$750 of residential insulation and energy conserving expenditures (maximum credit of \$225 through 1979); a tax credit for the installation of residential solar and geothermal energy equipment (40 percent of the first \$1,000 and 25 percent of the next \$6,400—maximum credit of \$2,000 through 1980). This would also include qualified heat pump and wind-related energy equipment. Special investment tax credits would also be provided for business installation of certain energy conservation and production equipment. A 10 percent investment tax credit would apply to the installation of insulation (through 1978) and to solar energy equipment, wind-related energy equipment and geothermal energy equipment (a 20 percent credit would apply to pre-1980 property) and a 12 percent investment tax credit would apply to waste conversion equipment, organic fuel conversion equipment, railroad equipment, deep mining coal equipment, coal processing equipment, and oil shale conversion equipment (through 1982). It would also provide a depletion deduction in the case of geothermal energy production and a special credit would be granted to the Tennessee Valley Authority for purchases of qualified equipment. This credit would reduce its required payments to the Federal Government. It would direct the Treasury Department and the Environmental Protection Agency to make a study of recycling. It would repeal the manufacturer's excise tax on buses and bus parts. It would exempt certain new oil from the 6¢ per gallon excise tax when mixed with old oil under certain circumstances. It would provide an exemption from the 2¢ per gallon retailer's excise tax on special motor fuels sold or used for a non-highway motor fuel (other than for motorboat or noncommercial aviation use). It would permit duty-free exchanges of oil imported from Canada under company-to-company oil swap

COMMITTEE ACTION—Continued

- (f) a new business tax credit under which businesses may elect either a 25-percent new jobs tax credit or an additional 2-percent investment credit for 1977 and 1978. After 1978. The 12-percent investment credit will remain in effect for all businesses for 1979 and 1980.
- (g) extension of the 1977 individual and corporate tax reductions through 1978 including the general tax credit, the earned income credit, and the corporate rate reductions;
- (h) elimination of retroactive tax increases resulting from the Tax Reform Act of 1976 for people eligible for the sick pay exclusion or the exclusion for income earned abroad;
- (i) extension of 5-year amortization for child care facilities;
- (j) allowance of a limited deduction for business use of the home for the care of children, handicapped individuals, and elderly persons;
- (k) an increase in the authorization for the work incentive (WIN) program; and
- (l) *Other provisions.*—Changes the effective date for the sick pay exclusion and the exclusion for income earned abroad; eliminates interest and penalties that would result from changes in the law made by the Tax Reform Act of 1976; applies to 1976 the rules that had been applied to 1975 regarding business expense deductions of State legislators; modifies the limitation on deductions for business use of the home in the case of day care centers; extends through 1981 the special provision allowing 5-year amortization for expenditures relating to child care facilities primarily for children of the taxpayer's employees; and requires studies and reports to the Congress, on the economic and employment effects of the \$50 refund and special payments and the business tax credit provisions of the bill.

SENATE ACTION

Apr. 18-22, and 25-29, 1977.—Considered and passed by the Senate, by rollcall vote (No. 128), of 73 yeas, 7 nays (Congressional Record S6773), after taking the following action on amendments thereto:

Adopted:

- Long motion, UP amendment No. 155*, deleting title I of the committee bill providing a \$50 rebate for each taxpayer and dependent and \$50 payments to beneficiaries of income maintenance programs, by voice vote (Apr. 19, Congressional Record S5984);
- Haskell amendment No. 198 (modified) (division I)*, providing an increased new jobs credit equal to 50 percent of unemployment insurance wages representing an increase in such wages exceeding 108 percent of 1976 unemployment insurance wages, by rollcall vote (No. 104), of 48 yeas, 41 nays (Apr. 21, Congressional Record S6230);
- Haskell amendment No. 198 (modified) (division II)*, increasing from \$40,000 to \$100,000, the limit on amount which an employer may take in new jobs credit, by rollcall vote (No. 105), of 59 yeas, 29 nays (Apr. 21, Congressional Record S6230);
- Church amendment No. 199*, providing taxpayers 65 years or older the option to claim for taxable year 1976 either the former retirement income credit or the new tax credit for the elderly, by rollcall vote (No. 106), of 97 yeas, 1 nay (Apr. 23, Congressional Record S6391);

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
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H.R. 3477★—Continued

SENATE ACTION—Continued

AMENDMENTS—Continued

- arrangements made pursuant to agreement between the governments of the United States and Canada.
- Apr. 1, 1977**
No. 4
(186)
(Bumpers, Goldwater, Griffin, Hollings, Stone) Deletes title I which provides for a \$50 tax rebate of individual income taxes and special payments to beneficiaries under various income maintenance programs, including social security, supplemental security income (SSI), railroad retirement, aid to families with dependent children (AFDC), Veterans' Administration pensions and compensation, and black lung benefits.
- Apr. 7, 1977**
No. 5
(187)
(Packwood) Deletes title I which provides for a \$50 tax rebate of individual income taxes and special payments to beneficiaries under various income maintenance programs, including social security, supplemental security income (SSI), railroad retirement, aid to families with dependent children (AFDC), Veterans' Administration pensions and compensation, and black lung benefits.
- Apr. 7, 1977**
No. 6
(188)
(Domenici, Durkin) Provides a \$250 tax credit or \$1,000 deduction for taxpayers who maintain a household and are entitled to claim as a dependent, a member of that household who is 65 years of age or older. This provision would apply after Dec. 31, 1976.
- Apr. 13, 1977**
No. 7
(189)
(Griffin) Indexes tax rates, personal exemptions and standard deduction (zero bracket amount) in accordance with increases in the Consumer Price Index.
- Apr. 19, 1977**
No. 8
(190)
(Church, Abouresk, Anderson, Bayh, Bentsen, Biden, Brooke, Bumpers, Burdick, Cannon, Case, Chafee, Chilea, Clark, Culver, DeConcini, Domenici, Durkin, Eagleton, Eastland, Ford, Glenn, Gravel, Hart, Hatfield, Hathaway, Hayakawa, Heinz, Hollings, Huddleston, Humphrey, Inouye, Jackson, Javita, Johnston, Kennedy, Leahy, McGovern, McIntyre, Mathias, Matsunaga, Melcher, Metcalf, Moynihan, Nelson, Pell, Percy, Randolph, Ribicoff, Riegle, Sarbanes, Sasser, Schweiker, Stafford, Stone, Thurmond, Welcker, Williams, Zorinsky) Permits individuals over age 65 to elect the retirement income credit, 15% of first \$1,524 of retirement income for single returns or 15% of up to \$2,296 of retirement income for joint returns where both spouses are over age 65, without phase-out or the new tax credit for the elderly which is set at 15% of \$2,500 for single persons and 15% of \$3,750 for joint returns where both spouses are over 65. Under the new

Adopted—Continued

- Remaining committee amendments*, en bloc, and the bill as thus amended was treated as original text for the purpose of further amendment* by voice vote (Apr. 27, Congressional Record S6527);
- Domenici amendment No. 188 (modified)*, providing a \$250 tax credit for taxpayers maintaining a household which includes a dependent 65 years of age or older, by rollcall vote (No. 112) of 44 yeas, 31 nays (Apr. 27, Congressional Record S6569);
- Bumpers amendment No. 219*, postponing for 1 year the effective date of changes made by the Tax Reform Act of 1976 in the method of accounting for certain corporations engaged in farming, by rollcall vote (No. 113), of 85 yeas, 11 nays (Apr. 28, Congressional Record S6663);
- Chafee UP amendment No. 164*, providing that those States which in calendar year 1976 had an unemployment rate of 7.5 percent or higher, may qualify for jobs tax credit if their unemployment wages are 101 percent of the prior year, by rollcall vote (No. 114), of 58 yeas, 35 nays (Apr. 28, Congressional Record S6667);
- Bentsen amendment No. 222 (modified)*, modifying the method by which intangible drilling deductions are included in the minimum tax, by voice vote (Apr. 28, Congressional Record S6705) (motion to table rejected by 33 yeas, 50 nays);
- Nunn UP amendment No. 171:*
- authorizing the issuance of regulations on garnishment for the executive, legislative, and judicial branches and establishing various conditions and procedures to be followed in carrying out the garnishment provision;
 - requiring bonding of State and local employees who handle the collection or accounting of child support payments, and to require that individuals responsible for handling the money not be the same individuals who are responsible for the accounting of such money;
 - applying a flat 15-percent incentive payment to a political subdivision of a State or another State collecting the child support payments for another unit of Government;
 - amending the annual reporting requirement now in law to specify the kinds of information to be included by the Secretary of Health, Education, and Welfare in his reports on activities under the child support program; and
 - giving the State of Georgia time to resolve a problem regarding the treatment of child support collections for purposes of reimbursement, by voice vote (Apr. 29, Congressional Record S6728);
- Cranston UP amendment No. 173 (modified)*, providing a 10-percent bonus employment tax credit for employers who hire certain veterans, handicapped persons, and low-income long-term unemployed persons, by voice vote (Apr. 29, Congressional Record S6743);
- Helms amendment No. 242*, requiring the IRS to discharge a tax lien against a residence if the notice of lien was not properly recorded at the time of purchase, by voice vote (Apr. 28, Congressional Record S6745);
- **Haskell amendment No. 193*, agreed to Apr. 21, 1977, was considered as having been agreed to in lieu of the matter proposed to be inserted by the committee amendment to sec. 302 of the bill.

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 3477★—Continued

SENATE ACTION—Continued

AMENDMENTS—Continued

- credit the maximum amount of the base eligible for the credit is reduced by $\frac{1}{2}$ of adjusted gross income over \$7,500 for a single person and \$10,000 for married couples filing joint returns. This amendment would permit taxpayers to elect whichever credit provides the greater benefit for the first taxable year beginning after Dec. 31, 1975.
- Apr. 19, 1977
No. 9
(191) (Moynihan, Chafee, Danforth, Griffin, Heinz, Javits, Stevens) Allows accelerated depreciation for investments in high unemployment areas (where unemployment has averaged 7% or more for the prior three calendar years). Accelerated depreciation for this purpose would permit qualified property to be depreciated over $\frac{1}{2}$ its normal useful life. This would apply to equipment acquired under a binding order placed after Feb. 28, 1977 and before Dec. 31, 1982 and placed in service within 8 years. It would also apply to the construction of facilities begun and placed in service within the same time periods.
- Apr. 19, 1977
No. 10
(193) (Haskell, Humphrey, Laxalt, Matsunaga) Provides an increased new jobs tax credit equal to 83% of unemployment insurance wages representing an increase in such wages exceeding 108% of 1976 unemployment insurance wages. The maximum credit allowed per employer or taxpayer for any taxable year would be limited to \$100,000.
- Apr. 19, 1977
No. 11
(194) (Matsunaga, Packwood) Increases the zero rate bracket for single taxpayers from \$2,200, as agreed to by the Committee on Finance to \$2,400, which is equivalent to the maximum standard deduction currently allowable for single persons.
- Apr. 19, 1977
No. 12
(195) (Goldwater, DeConcini, Inouye, Stevens) Revises the limitations regarding the deduction of expenses for individuals attending foreign conventions outside the United States, its possessions, and the Trust Territory of the Pacific Islands, imposed under the Tax Reform Act of 1976. This amendment would expand the geographical area to which these limitations on deductions would not be applicable. The term "North American area" is defined as the United States, Canada, Mexico, Bermuda, Jamaica, the Bahamas, and the other areas of the Caribbean. This amendment would apply to conventions beginning after Dec. 31, 1976.

Adopted—Continued

- Huddleston amendment No. 206*, requiring the withholding of 20 percent of the winnings at racetracks when the odds are at least 300 to 1 and when the winnings exceed \$1,000, by voice vote (Apr. 20, Congressional Record S6745);
- Allen amendment No. 243*, postponing for 1 year IRS Ruling 77-85, relating to investment annuities, by voice vote (Apr. 29, Congressional Record S6752) (motion to table rejected by 26 yeas, 57 nays);
- Muskie amendment No. 244 (modified)*, extending for 6 quarters the anti-recession assistance program, authorizing distribution of up to \$2.25 billion annually to States and certain local governments with high unemployment, by rollcall vote (No. 127) of 74 yeas, 17 nays (Apr. 29, Congressional Record S6762);
- Moynihan amendment No. 228*, urging President Carter to initiate United States-Canadian review of recent amendments to the Canadian tax code which appear to inhibit commercial relations between Canadian businesses and American broadcasters, by voice vote (Apr. 29, Congressional Record S6762-6766);
- Mathias UP amendment No. 177*, extending from June 14, 1977, until June 14, 1981, termination date of historic structures tax provisions embodied in the Tax Reform Act of 1976, by voice vote (Apr. 29, Congressional Record S6763);
- Huddleston UP amendment No. 178*, including the word "county" in the list of local governments with which the Treasury Department may enter into withholding tax agreements, by voice vote (Apr. 29, Congressional Record S6763);
- Long UP amendment No. 179*, of a technical nature, by voice vote (Apr. 29, Congressional Record S6766); and
- Long UP amendment No. 181*, to the title of the bill, by voice vote (Apr. 29, Congressional Record S6773).

Rejected:

- Dole UP amendment No. 157*, providing a 50-percent new jobs tax credit for each employee hired; removing the limit on amount which an employer may take in new job credits; lowering the employment base from 103 to 100 percent of FUTA wages paid during the preceding year; and accommodating anyone unemployed 26 weeks or more, by rollcall vote (No. 103), of 85 yeas, 54 nays (Apr. 21, Congressional Record S6229);
- Bumpers motion*, recommitting the bill to committee with instructions to report back forthwith after deleting business tax incentive provisions (House and Senate secs. 302), by rollcall vote (No. 102) of 20 yeas, 74 nays (Apr. 21, Congressional Record S6211);
- Danforth amendment No. 200 (modified)*, providing a permanent reduction in Federal tax rates for taxable income brackets below \$20,000, by rollcall vote (No. 107), of 40 yeas, 59 nays (Apr. 27, Congressional Record S6545);
- Roik UP amendment No. 158*, providing a 10-percent across the board tax cut, by rollcall vote (No. 108), of 33 yeas, 62 nays (Apr. 27, Congressional Record S6564);
- Goldwater amendment No. 195*, restoring the deductibility of expenses for attending certain conventions in the North American area, by rollcall vote (No. 109), of 45 yeas, 48 nays (Apr. 27, Congressional Record S6545);

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 3477★—Continued

AMENDMENTS—Continued

- Apr. 19, 1977
No. 13
(motion)
- (Bumpers, Kennedy) Recommits H.R. 3477 to the Committee on Finance with instructions to report forthwith with the House-proposed sec. 302 and the Finance Committee substitute for sec. 302 stricken.
- Apr. 20, 1977
No. 14
(197)
- (Laxalt, Biden) Provides an additional 10% credit for unemployment insurance wages paid to handicapped employees in 1977 and 1978, which exceed 103% of such wages paid to handicapped employees during the preceding year. The credit would be given for hiring handicapped persons who have been referred to the employer during or upon completion of an individualized written rehabilitation plan under a State plan for vocational services approved under the Vocational Rehabilitation Act. A handicapped person would be defined as an individual who has a physical or mental disability which results in a substantial handicap to that person's employment.
- Apr. 20, 1977
No. 15
(198)
- (Haskell) Provides an increased new jobs tax credit equal to 50% of unemployment insurance wages representing an increase in such wages exceeding 103% of 1976 unemployment insurance wages. The maximum credit allowed per employer or taxpayer for any taxable year would be limited to \$100,000.
- Apr. 20, 1977
No. 16
(199)
- (Leahy) Provides a tax credit equal to 30% of qualified insulation expenditures not in excess of \$750 (maximum credit of \$225). Qualified insulation expenditures are defined as expenditures for insulation primarily designed to reduce heat loss or gain and which meets certain HUD requirements. In the case of businesses, a 20% investment tax credit is provided for insulation expenditures. These provisions would apply to expenditures made after Dec. 31, 1976 and before Jan. 1, 1980.
- Apr. 21, 1977
No. 17
(200)
- (Danforth, Baker, Bellmon, Chafee, Curtis, Domenici, Hansen, Hatfield, Javits, Lugar, McClure) Provides permanent rate reductions for taxable income brackets below \$20,000.
- Apr. 21, 1977
No. 18
(203)
- (Chafee) Provides jobs tax credit equal to 50% of unemployment insurance wages representing an increase in such wages exceeding 100% of 1976 unemployment insurance wages in States where the rate of unemployment was 7½% or more for the preceding calendar year. In States with unemployment rates below 7½%, the jobs tax credit would apply only to unemployment insurance wages exceeding 103% of the 1976 level for such wages.

SENATE ACTION—Continued

Adopted—Continued

- Hansen UP amendment No. 160*, excluding from taxation up to \$100 (\$200 for joint returns), of interest on savings, by voice vote (Apr. 27, Congressional Record S6569);
- Kennedy amendment No. 220*, providing a partially refundable investment tax credit in lieu of the 2 percent additional credit proposed by the Finance Committee, by rollcall vote (No. 110), of 31 yeas, 56 nays (Apr. 27, Congressional Record S6583);
- Kennedy UP amendment No. 163*, deleting the section providing an alternative 2 percent increase in the investment credit, by rollcall vote (No. 111), of 16 yeas, 66 nays (Apr. 27, Congressional Record S6585);
- Kennedy amendment No. 205*, providing a disregard of AFDC and other Federal, State, or local maintenance payments for purposes of the earned income credit, by rollcall vote (No. 115), of 35 yeas, 56 nays (Apr. 28, Congressional Record S6670);
- Bellmon UP amendment No. 615*, eliminating retroactive increases in taxes imposed by the Tax Reform Act of 1976, by rollcall vote (No. 116), of 32 yeas, 55 nays (Apr. 28, Congressional Record S6672);
- Hansen UP amendment No. 166*, allowing a maximum \$225 tax credit for expenses incurred for insulation and other home energy conservation measures, tabled by rollcall vote (No. 117), of 53 yeas, 38 nays (Apr. 28, Congressional Record S6680);
- Matsunaga amendment No. 194*, increasing from \$2,200 to \$2,400 the standard deduction and zero rate tax bracket for single persons, by rollcall vote (No. 118), of 33 yeas, 55 nays (Apr. 28, Congressional Record S6685);
- Heins UP amendment No. 168*, permitting persons installing pollution control equipment to take advantage of the full investment tax credit, by rollcall vote (No. 119) of 41 yeas, 47 nays (Apr. 28, Congressional Record S6690);
- Griffin amendment No. 224*, indexing tax rates, personal exemptions, and standard deductions, automatically in accordance with increases in the Consumer Price Index, by rollcall vote (No. 120), of 24 yeas, 63 nays (Apr. 28, Congressional Record S6694);
- Kennedy UP amendment No. 169*, disallowing first-class air travel as a business tax deduction, by rollcall vote (No. 121), of 43 yeas, 45 nays (Apr. 28, Congressional Record S6699);
- Tower amendment No. 245*, providing for an effective date of Jan. 1, 1976 for the Bentsen amendment adopted Apr. 28, modifying the method by which intangible drilling deductions are included in the minimum tax, by rollcall vote (No. 124), of 37 yeas, 46 nays (Apr. 29, Congressional Record S6737);
- Moynihan amendment No. 191*, providing accelerated depreciation allowance for investments in high unemployment areas, by rollcall vote (No. 123), of 30 yeas, 52 nays (Apr. 29, Congressional Record S6735); and
- Dole UP amendment No. 172*, providing accelerated depreciation allowance for new plants and equipment phased in in high unemployment areas, by voice vote (Apr. 29, Congressional Record S6738).

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 3477★—Continued

CONFERENCE ACTION

AMENDMENTS—Continued

- Apr. 21, 1977
No. 19
(204) (Kennedy) Substitutes a partially refundable investment tax credit (an amount equal to ½ of the investment tax credit for taxable years beginning after Dec. 31, 1976 in excess of the amount of the credit allowable for the current year) for the optional 12% investment tax credit proposed by the Finance Committee.
- Apr. 21, 1977
No. 20
(205) (Kennedy, Humphrey, Javits) Provides that, for purposes of the earned income credit, "maintaining a household" shall be defined by not taking into account any aid or assistance for any child under any Federal, State, or local program. This includes aid or assistance provided directly for the child and also that based on the needs of any child of an otherwise qualified individual.
- Apr. 21, 1977
No. 21
(206) (Huddleston, Ford, Packwood, Stone, Williams) Revises the withholding requirements imposed by the Tax Reform Act of 1976 regarding winnings from sweepstakes, wagering pools, certain parimutuel pools, jai alai, and lotteries to make it clear that withholding of Federal income tax on winning wagers will only take place when the proceeds exceed \$1,000 or more and are at least 300 times the amount of the initial wager.
- Apr. 22, 1977
No. 22
(311) (Lartlett, Bellmon, Tower) Repeals the tax preference under the minimum tax on intangible drilling costs, added by the Tax Reform Act of 1976, which applies to those expenses in excess of the amount of intangible drilling costs which could have been deducted had the intangibles been capitalized and either (1) deducted over the life of the well as cost depletion or (2) deducted ratably over 10 years, whichever option is most favorable to the taxpayer.
- Apr. 22, 1977
No. 23
(312) (Bartlett, Bellmon, Tower) Postpones the effective date under the Tax Reform Act of 1976 of the new item of tax preference for purposes of the minimum tax pertaining to intangible drilling costs to taxable years beginning after Dec. 31, 1976.
- Apr. 22, 1977
No. 24
(216) (Bartlett) Postpones the effective date under the Tax Reform Act of 1976 of the tax preference under the minimum tax for intangible drilling costs to taxable years beginning after Dec. 31, 1976, only for "independent oil and/or gas producers."
- Apr. 22, 1977
No. 25
(217) (Bartlett) Restricts the Tax Reform Act of 1976 provision treating excess intangible drilling costs as a tax preference item to taxpayers other than "independent oil and/or gas producers." This amendment, in effect, repeals the 1976 act provision only as to "independent oil and/or gas producers."

Apr. 29, 1977.—Senate insisted on its amendments, requested a conference with the House, and appointed as conferees: Messrs. Long, Talmadge, Bibicoff, Byrd, Jr., of Virginia, Bentsen, Haskell, Curtis, Hansen, and Dole.

May 2, 1977.—House disagreed to the amendments of the Senate, agreed to a conference, with the Senate, and appointed as conferees: Messrs. Ullman, Burke, Rostenkowski, Vanik, Burleson, Conable, and Duncan.

May 3, 1977.—Conferees met and agreed, taking the following action:

REFUND OF 1976 INDIVIDUAL INCOME TAXES

The conference agreement omits this provision.

SPECIAL \$50 PAYMENTS

The conference agreement omits this provision.

STANDARD DEDUCTION AND CHANGES IN TAX RATES, TAX TABLES AND TAXABLE INCOME

The conference agreement:

- (a) sets the standard deduction at \$2,200 for single persons and \$3,200 for joint returns (\$1,600 for married individuals filing separate returns);
- (b) does not extend the \$3,200 standard deduction for joint returns to heads of households;
- (c) changes the general tax credit to apply only against the sec. 1 tax (and other taxes in lieu of sec. 1 taxes), rather than against all the taxes imposed by ch. 1 of the Internal Revenue Code; and
- (d) substitutes tax rate tables to reflect the Senate amendments.

EXTENSION OF INDIVIDUAL TAX REDUCTIONS

The conference agreement:

- (a) retains the basic extension of the cuts;
- (b) deletes the authorization for refunds of the earned income credit in excess of tax liability because the refunds now do not require such authorizations; and
- (c) deletes the provision in the House bill modifying the definition of "maintaining a household" for purposes of determining eligibility for the earned income credit.

FILING REQUIREMENTS

The conference agreement sets the filing requirement at \$2,950 for single persons and heads of households and \$4,700 for joint returns (these increased levels in the filing requirements conform to the increases in the standard deduction).

WITHHOLDING CHANGES

The conference agreement:

- (a) requires the Secretary of the Treasury to modify the withholding rates after Apr. 30, 1977, to reflect the changes in the "standard deduction" and to modify them further after Dec. 31, 1978, to reflect the expiration of the general tax credit; and
- (b) makes the first withholding changes apply after May 31, 1977.

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 3477★—Continued

CONFERENCE ACTION—Continued

AMENDMENTS—Continued

EXTENSION OF CORPORATE TAX REDUCTIONS

Apr. 25, 1977
No. 26
(219)

(McClellan, Allen, Bumpers, Muskie, Sparkman) The Tax Reform Act of 1976 mandated that certain corporations engaged in farming shift to the accrual method of accounting and capitalize their preproductive period expenses of growing or raising crops or animals. Certain family-owned corporations (in which 50% or more of the stock is owned by the members of one family), subchapter S corporations, and corporations with annual gross receipts of less than \$1,000,000 are not required to make this shift. This amendment would postpone for 1 year this mandated change in the method of accounting for (a) family-owned corporations in which members of two families own at least 65% or more of the stock or (b) family-owned corporations where the members of 3 families own at least 50% or more of the stock and substantially all of the remaining stock is held by employees of the corporation or members of their families or by a trust for the benefit of such employees.

The conference agreement extends through 1978 the tax reductions for small business enacted in 1975 and subsequently extended through 1977, reducing the tax rate on the initial \$25,000 of corporate taxable income from 22% to 20% and reducing the rate on the next \$25,000 of corporate taxable income from 48% to 22%.

NEW JOBS TAX CREDIT

The conference agreement omits the elective 2-percent increase in the investment credit and adopts the new jobs tax credit contained in the Senate amendment with the following changes: (1) the 103-percent FUTA limitation is reduced to 102 percent, (2) the special FUTA and total wage 101-percent limitations for high unemployment States are eliminated, and (3) the additional 10-percent credit is limited to handicapped individuals (including handicapped veterans) who have received vocational rehabilitation.

The 105-percent total wage limitation is applied independently of the rule for new and rapidly expanding businesses. For 1978 the credit for a handicapped individual (including a handicapped veteran) is computed, subject to the one-fifth limitation, on the basis of the FUTA wages paid during 1978, reduced by FUTA wages paid to that individual during 1977.

SICK PAY

The conference agreement postpones for 1 year the effective date of the revisions in the tax treatment of sick pay made by the Tax Reform Act of 1976. The agreement makes the changes applicable to taxable years beginning after Dec. 31, 1976. Taxpayers preferring the revisions made by the Tax Reform Act of 1976, may elect to file their 1976 returns under the new law.

EXCLUSION OF INCOME EARNED ABROAD

The conference agreement postpones until taxable years beginning after December 31, 1976, the effective date for the changes made by the Tax Reform Act of 1976 (sec. 1011) with respect to the section 911 earned income exclusion and with respect to the foreign tax credit for taxpayers electing the standard deduction. For taxable years beginning after December 31, 1975, the 1976 Act modified the section 911 earned income exclusion by (1) reducing the limit to \$15,000 (\$20,000 for charitable employees) from \$20,000 (\$25,000 if resident overseas for more than 3 years), (2) taking the excluded income from the lowest rate brackets (additional income is taxed at the rates which would apply if the excluded income were also taxed), (3) disallowing the foreign tax credit for taxes attributable to the excluded amount, and (4) denying the exclusion for income received outside the country in which earned in order to avoid tax in that country. The 1976 Act also repealed, effective for taxable years beginning after 1975, the provision in prior law which prohibited taxpayers electing the standard deduction from also claiming the foreign tax credit.

Apr. 26, 1977
No. 27
(220)

(Kennedy) Provides a partially refundable investment tax credit in lieu of the 2 percent additional credit proposed by the Finance Committee. Taxpayers could receive both a jobs tax credit and a refundable credit under this amendment. If there are excess investment tax credits attributable to current year's credits (as opposed to carried-back or carried-forward credits), then 1/3 of such excess will first be allowed as a credit against current year's tax liability and then, to the extent not absorbed, as a refund to the taxpayer. Tax-exempt organizations would not be entitled to a refund under this provision. The changes are generally effective for the 5-year period beginning Dec. 31, 1976 and ending Jan. 1, 1981.

Apr. 26, 1977
No. 28
(221)

(Allen, Sparkman) Provides that persons engaged in the trade or business of referring individuals to serve as personal attendants, companions or household care persons for children, the elderly or disabled shall not be treated as employers of such persons where the individuals providing the referral service are compensated on a fee basis and neither pay nor receive wages of the individuals actually providing "nitting" services.

Apr. 26, 1977
No. 29
(222)

(Bentsen, Ford, Pearson, Stone, Tower) Revises the item of tax preference for intangible drilling costs added by the 1976 Tax Reform Act, applicable to the excess of the amount which could have been deducted had the intangibles been capitalized and either (1) deducted over the life of the well as cost depletion or (2) deducted ratably over 10 years, whichever of

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 3477★—Continued

CONFERENCE ACTION—Continued

AMENDMENTS—Continued

the two methods of capitalization is most favorable to the taxpayer. This amendment would instead treat as an item of tax preference only accelerated intangible drilling expenses on oil and gas wells in excess of related income. Related income from oil and gas, which reduces the amount of intangible drilling costs included in the minimum tax base, would include gross income from oil and gas production less deductions other than the deduction for accelerated intangible drilling expenses (i.e., percentage depletion in excess of cost depletion, the deduction for long-term capital gains on oil and gas wells and expenses related to nonproductive wells; net operating loss deductions or capital loss carryforwards or carrybacks would not be included). This provision would apply to taxable years beginning after Dec. 31, 1975.

Apr. 26, 1977
No. 30
(223)

(Bartlett) Increases the exemption for small issues of tax-exempt bonds issued by certain governmental bodies to \$10 million. Under present law industrial development bonds are generally not eligible for exemption from Federal income tax on interest income unless issued for the purpose of providing residential real property for families, sports facilities, convention or trade show facilities, certain freight and passenger transportation facilities, pollution control or waste disposal facilities, certain local public utility facilities, or where such bonds constitute a small issue not in excess of \$5 million.

Apr. 27, 1977
No. 31
(224)

(Griffin) Indexes tax rates, personal exemptions and standard deduction (zero bracket amount) in accordance with increases in the Consumer Price Index. The amendment would be effective for taxable years beginning after Dec. 31, 1976.

Apr. 27, 1977
No. 32
(225)

(Chafee, Pell) Provides jobs tax credit based on unemployment insurance wages representing an increase in such wages exceeding 101 percent of the prior year's unemployment insurance wages in States where the rate of unemployment was 7.5 percent or more for the preceding calendar year. The increase in total wages would also have to exceed 101 percent for the preceding calendar year. In States with unemployment rates below 7.5 percent, the jobs tax credit would apply only to unemployment insurance wages exceeding 108 percent of the prior year's level and total wages would have to exceed 105 percent. This amendment would apply to taxable years beginning after Dec. 31, 1976.

RELIEF FROM INTEREST, ADDITIONS TO TAX, AND PENALTIES FOR
UNDERWITHOLDING OR UNDERPAYMENT ATTRIBUTABLE TO APPLICATION
TO 1976 OF PROVISIONS OF THE TAX REFORM ACT OF 1976

The conference agreement:

- (a) relieves individual taxpayers for periods prior to Apr. 16, 1977, and corporations for periods prior to Mar. 16, 1977, from additions to tax for underpayments of estimated tax attributable to changes in the law made applicable to 1976 by the Tax Reform Act of 1976;
- (b) relieves, for the same period, individuals and corporations from interest charged against underpayments after the last date for filing returns and paying tax if the interest is attributable to the 1976 act changes; and
- (c) relieves employers of liability for failure to withhold on income paid before Jan. 1, 1977, which was made taxable by the 1976 act.

BUSINESS USE OF RESIDENCE FOR DAY CARE SERVICES

The conference agreement provides that for taxable years beginning after Dec. 31, 1975, the exclusive use requirement for deducting business expenses attributable to the business use of a personal residence is not to apply in the case of a residence used to provide day care services to children, handicapped individuals, and the elderly only if the day care services comply with any applicable State licensing, certification, or approval requirement. The deductible business expenses are to be limited to the excess of the gross income from providing day care services over the allocable portion of property taxes, mortgage interest, etc., which are deductible in any event. The expenses allocable to the business activity are to be determined on the basis of the space used to furnish the day care services and on the basis of the time that space is used to provide the services as compared to the total time that space is available for all uses.

STATE LEGISLATORS' TRAVEL EXPENSES

The conference agreement extends to 1976 the election to treat a State legislator's place of residence within the legislative district he represents as his tax home. If an election is made, the legislator is treated as having expended for living expenses an amount equal to the daily per diem allowed U.S. Government employees multiplied by the number of days the State legislature was in session or the legislator was formally recorded at a committee meeting when the legislature was not in session.

MINIMUM TAX ON INTANGIBLE DRILLING COSTS

The conference agreement follows the Senate amendment, effective only for taxable years which begin in 1977 and restates the Senate amendment to clarify and simplify the computation of the preference.

ACTION

(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

TITLE AND DESCRIPTION

H.R. 3477★—Continued

CONFERENCE ACTION—Continued

AMENDMENTS—Continued

- Apr. 27, 1977
No. 33
(226)
- (Chafee, Pell) Provides jobs tax credit based on unemployment insurance wages representing an increase in such wages exceeding 101 percent of the prior year's unemployment insurance wages in States where the rate of unemployment was 7.5 percent or more for the preceding calendar year. The increase in total wages would also have to exceed 101 percent for the preceding calendar year. In States with unemployment rates below 7.5 percent, the jobs tax credit would apply only to unemployment insurance wages exceeding 103 percent of the prior year's level and total wages would have to exceed 105 percent. This amendment would apply to taxable years beginning after Dec. 31, 1976.
- Apr. 27, 1977
No. 34
(228)
- (Moynihan, Allen, Anderson, Bentsen, Burdick, Chiles, Gravel, Griffin, Haskell, Helms, Jackson, Javits, Leahy, Magnuson, Melcher, Metcalf, Riegle, Sasser, Schmitt, Stafford, Stone, Young, Williams) Urges President to initiate United States-Canadian review of Canadian tax provisions adversely affecting U.S. broadcasters and U.S. tax provisions adversely affecting Americans attending conventions in Canada.
- Apr. 27, 1977
No. 35
(229)
- (Packwood, Matsunaga, Nunn) Repeals the limitation under present law which only allows certain mutual savings banks, domestic building and loan associations, and cooperative banks to claim investment tax credits equal to 50 percent of that allowed to taxpayers generally with respect to qualified property. The amendment would apply to taxable years beginning after the date of enactment.
- Apr. 23, 1977
No. 36
(231)
- (Hathaway) Repeals the provision providing that an affiliated group which contains a domestic life or other insurance company could file a consolidated return for taxable years beginning after Dec. 31, 1980.
- Apr. 23, 1977
No. 37
(241)
- (Kennedy) Provides an additional \$750 exemption for a dependent who is physically handicapped or mentally retarded.
- Apr. 23, 1977
No. 38
(242)
- (Helms) Permits Secretary of Treasury to issue certificate of discharge for personal residences subject to Federal tax liens where liens have not been properly publicly recorded.

CHARITABLE CONTRIBUTIONS OF CONSERVATION EASEMENTS

The conference agreement extends through June 13, 1981, the period during which deductions are allowable for charitable contributions of remainder interests in real property and extends through June 13, 1981, the period during which deductions are allowable for charitable contributions exclusively for conservation purposes of leases on, options to purchase, and easements with respect to real property, but only if the lease, option, or easement is perpetual. The conference agreement does not allow a deduction for contributions for conservation purposes after June 13, 1977, of leases, options, and easements which are not perpetual.

STUDIES OF IMPACT OF BILL BY GOVERNMENT AGENCIES

The conference agreement omits the Senate amendment.

INCREASED AUTHORIZATION FOR WORK INCENTIVE (WIN)
PROGRAM

The conference agreement authorizes an appropriation of an additional \$435 million in each of fiscal years 1978 and 1979 for employment and supportive services for welfare recipients, with no requirement for State matching funds.

FIVE-YEAR AMORTIZATION FOR CHILD CARE FACILITIES

The conference agreement extends for 5 years, from Jan. 1, 1977, through Dec. 31, 1981, the provisions of sec. 188 which allow an employer to elect to amortize capital expenditures for child care facilities over a 5-year period instead of using other depreciation methods. This provision expired at the end of 1976.

RETIREMENT INCOME CREDIT ELECTION

The conference agreement allows taxpayers to file amended returns in order to elect to claim the retirement income credit for their first taxable year beginning in 1976 either under the revised provision enacted in the Tax Reform Act of 1976 or under prior law. If a married couple files a joint return, both spouses must make the same election under this provision.

TAX CREDIT FOR PROVIDING HOME FOR AGED DEPENDENTS

The conference agreement deletes the Senate amendment.

ACCRUAL ACCOUNTING FOR FARM CORPORATIONS

The conference agreement postpones until taxable years beginning after Dec. 31, 1977, the effective date for requiring accrual accounting by any farm corporation if either:

- (a) two families own at least 65 percent of the stock, or
- (b) three families own at least 50 percent of the stock and substantially all (for example, 90 percent) of the remaining stock is owned by employees, their families, or exempt retirement trusts established for the benefit of the employees.

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
H.R. 3477★—Continued	CONFERENCE ACTION—Continued
AMENDMENTS—Continued	TAX LIENS ON RESIDENCES
Apr. 28, 1977 No. 39 (243)	(Allen, Heinz, Schweiker) Providing that income earned on accounts established in connection with investment annuities is taxable to the policyholder rather than the insurance company, effective Mar. 9, 1977. Postpones the effective date for 1 year of IRS Revenue Ruling 77-95.
Apr. 28, 1977 No. 40 (244)	(Muskie, Hathaway, Humphrey, Williams) Authorizes distribution of up to \$2.25 billion annually through fiscal year 1982 to States and certain local governments with high unemployment. The amount to be distributed quarterly (only when the national unemployment rate exceeds 6 percent) would be set at \$125 million plus \$30 million for each one-tenth of one percent by which the national rate of unemployment exceeds 6 percent. (At 7.8 percent unemployment for a quarter, \$515 million would be distributed.) This amendment would also authorize an amount equal to 1 percent of the amount to be distributed quarterly to be allocated to Puerto Rico and the Virgin Islands.
Apr. 28, 1977 No. 41 (245)	(Tower, Bartlett, Bellmon) Makes the effective date of the revised item of tax preference under the minimum tax relating to intangible drilling expenses in excess of related income (as agreed to in Bentsen amendment on Apr. 28, 1977) taxable years beginning after Dec. 31, 1975.
	The conference agreement omits the Senate amendment.
	WITHHOLDING ON CERTAIN GAMBLING WINNINGS
	The conference agreement modifies the requirement for withholding on gambling winnings to provide that withholding is required on proceeds of more than \$1,000 from wagers placed in pari-mutuel pools involving horses, dogs, or jai alai, but only if the amount of the proceeds is at least 300 times as large as the amount wagered. (The provision applies to payments made after Apr. 30, 1977. The conferees intend that this provision be interpreted to include State-conducted lotteries in which the amount of the proceeds is determined by a parimutuel system.)
	CANADIAN TAX IMPACT ON UNITED STATES BROADCASTERS
	The conference agreement omits the Senate amendment.
	TERMINATION OF 1975 PAYMENTS TO SOCIAL SECURITY RECIPIENTS
	The conference agreement terminates the 1975 payments, effective on the date of enactment.
	PAYMENTS TO GOVERNMENTS OF VIRGIN ISLANDS, AMERICAN SAMOA, AND GUAM
	The conference agreement deletes the payment in the House bill, but authorizes a similar payment to these governments for 1977 which applies only to the reduction in tax receipts for 1977 because of the changes in the standard deduction and the modification of the general tax credit.
	WITHHOLDING OF COUNTY INCOME OR EMPLOYMENT TAXES FROM FEDERAL EMPLOYEES
	The conference agreement requires that the Federal Government withhold county income or employment taxes from Federal employees if:
	<ul style="list-style-type: none"> (1) the compensation is earned in the county; (2) the Federal employees regularly work in the county and live in the State; (3) 500 or more Federal employees are regularly employed in the county; and (4) the county requests such withholding. (The Secretary of the Treasury must enter a withholding agreement within 120 days of the request by a county.)
	INVESTMENT ANNUITIES
	The conference agreement omits the Senate amendment.
	CERTAIN SOCIAL SECURITY ACT AMENDMENTS
	The conference agreement clarifies the law which provides for the garnishment of Federal payment for purposes of child support and alimony. This section: (1) specifically authorizes the issuance of regulations by the three branches of Government charged with administering the garnishment law; (2) specifically includes the District of Columbia under the garnishment provisions; (3) provides specific conditions and procedures to be followed under the garnishment provisions relating to service of legal processes; (4) defines the terms used in the garnishment provisions; and (5) sets a limit of 50 percent on the

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 3477★—Continued

CONFERENCE ACTION—Continued

CERTAIN SOCIAL SECURITY ACT AMENDMENTS—Continued

amount of wages subject to garnishment for child support and alimony for a person supporting a second family and 60 percent for a person who is not (plus an additional 5 percent in each situation if there are outstanding arrearages under 12 weeks old).

The second section of the agreement: (1) requires bonding of all State and local employees, or employees of contractors used by agencies, who handle the collection of child support payments, and (2) provides that persons handling cash be separate from those in the accounting function.

The third section of the agreement sets at 15 percent the proportion of child support payments retained by the State in which the recipient family lives which will be paid as an incentive to the political subdivision within the State, or to another State, which makes the collections.

The fourth section of the agreement relates to the annual report on the child support program which must be submitted to the Congress by the Secretary of Health, Education, and Welfare. The section: (1) lists the specific kinds of information to be included in the annual report; (2) requires that an annual report be submitted to the Congress within 3 months of the end of each fiscal year; and (3) requires a special supplemental report on fiscal year 1976 and the transitional quarter by June 30, 1977.

The fifth section validates a letter of exception by the Department of Health, Education, and Welfare to Georgia dated January 22, 1976, permitting that State until the end of calendar year 1976 to work out a problem of interpretation concerning the treatment of child support collections for purposes of reimbursement.

EXTENSION OF COUNTERCYCLICAL REVENUE SHARING

This amendment was reported in technical disagreement.

HOUSE AND SENATE ACTION ON CONFERENCE REPORT

May 6, 1977.—Conference report filed in the House (H. Rept. 95-263).

May 16, 1977.—House agreed to the conference report, by rollcall vote (No. 237), of 383 yeas, 2 nays (Congressional Record H4483), and receded and concurred in the Senate amendment relating to countercyclical revenue sharing, with a substitute amendment deleting the \$1 billion in the Senate amendment for the period between April and September 1977, and providing that from July 1977 through Sept. 30, 1978, \$2.25 billion would be available and adding a nondiscrimination provision by rollcall vote (No. 238), of 262 yeas, 134 nays (Congressional Record H4486).

May 16, 1977.—Conference report filed in the Senate (H. Rept. 95-263).

May 16, 1977.—Senate agreed to the conference report, by voice vote (Congressional Record S7656), and agreed to the House amendment to the Senate amendment relating to countercyclical revenue sharing, by voice vote (Congressional Record S7659).

BILL SIGNED

May 23, 1977.—Signed by the President.

(Public Law 95-39)

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
H.R. 3553★ Oct. 11, 1978 To amend the Internal Revenue Code of 1954 to provide tax counseling for the elderly, and for other purposes.	<i>(Subject matter added as a committee amendment to H.R. 13511 and enacted into law (P.L. 95-600))</i>
H.R. 3790★ July 28, 1977 To suspend until the close of June 30, 1980, the duty on concentrate of poppy straw used in producing codeine or morphine.	DEPARTMENTAL REPORTS July 21, 1977.—Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, Departments of the Treasury, State, and Commerce. July 25, 1977.—Report from the Department of Commerce (no objection). July 25, 1977.—Report from the International Trade Commission (analysis). Aug. 5, 1977.—Report from Department of the Treasury (no objection). Aug. 29, 1977.—Report from the Department of State (no objection). Sept. 2, 1977.—Report from the Office of Management and Budget (no objection).
AMENDMENTS	<i>(Poppy straw provisions enacted into law in H.R. 2982, P.L. 95-161)</i>
May 25, 1978 (Long) Re: Industrial development bonds: No. 1 Clarifies the treatment of refunding obligations for income tax purposes. (2252)	COMMITTEE ACTION
Aug. 14, 1978 (Long for the Committee on Finance) Amends the effective date of the Tax Reform Act of 1976 so that such amendments shall not apply to any sale or exchange of a sports franchise after December 31, 1975, and before March 1, 1977, if, prior to December 31, 1975, the person who was the principal stockholder of the transferee at the time of such sale or exchange was committed to purchase, and purchased, more than 50 percent of the voting stock of the transferor.	July 14, 1977.—Public hearings. May 25, 1978.—Reported favorably to the Senate (S. Rept. 95-913), in the nature of a substitute, allowing an additional 1-year carry-over for investment tax credits which would otherwise expire at the end of 1977 in the case of credits from airline property which could not be used in earlier years because of net operating losses. <i>(See action on H.R. 13511 relating to investment tax credits)</i>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
H.R. 3946★	July 28, 1977
To suspend for a temporary period the rate of duty on wool not finer than 46a.	<p align="center">DEPARTMENTAL REPORTS</p> <p>July 21, 1977.—Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, Departments of the Treasury, State, and Commerce.</p> <p>July 25, 1977.—Report from the International Trade Commission (analysis).</p> <p>July 29, 1977.—Report from Department of Commerce (no objection).</p> <p>Aug. 2, 1977.—Favorable report from Department of the Treasury.</p> <p>Aug. 29, 1977.—Report from the Department of State (no objection).</p> <p>Sept. 2, 1977.—Favorable report from the Office of Management and Budget.</p>
AMENDMENTS	
June 29, 1978 No. 1 (3184)	(Hollings, Abourezk, Bellmon, Bentsen, Domenici, Eagleton, Hatfield of Oregon) Eliminates the extension of tuition tax credits to elementary and secondary school students.
Aug. 3, 1978 No. 2 (3427)	(Goldwater, Hatch) Provides a credit for residential property taxes paid for the support of public schools.
	(See H.R. 3993, P.L. 95-162, for action on duty suspension on wool)
	COMMITTEE ACTION
	<p>July 14, 1977.—Public hearings.</p> <p>Feb. 28, 1978.—Reported favorably to the Senate (S. Rept. 95-642) in the nature of a substitute, providing the following:</p> <ul style="list-style-type: none"> (a) Effective Aug. 1, 1978, tuition payments for full-time vocational and college undergraduate students would be eligible for a tax credit. The amount of the credit would be 50 percent of the tuition payment up to \$500 (a maximum credit of \$250 per student); (b) effective Aug. 1, 1980, the tax credit would also apply to tuition payments for elementary and secondary students. In addition, the amount of the credit would be increased to 50 percent of the tuition and fees up to \$1,000 (a maximum credit of \$500 per student); (c) effective Aug. 1, 1981, the tax credit would be extended to tuition paid for graduate and part-time students; (d) a deduction could not be taken for job-related educational expenses for which an education tax credit is taken; (e) the credit is calculated only "net tuition" paid by the recipient, i.e., is not available for costs paid by student aid programs; and (f) provides for expedited court review of the constitutionality of the education tax credit.
	SENATE ACTION
	July 27, 1978.—Taken from Senate Calendar and referred to Senate Committee on Appropriations for 15 calendar days.
	FURTHER COMMITTEE ACTION
	<p>Aug. 4, 1978.—Senate Committee on Appropriations reported adversely (S. Rept. 95-1065), without amendment.</p> <p>Aug. 7, 1978.—Budget Committee reported adversely, S. Res. 524, waiving a section of the Congressional Budget Act with respect to consideration of this bill.</p>
	FURTHER SENATE ACTION
	<p>Aug. 25, 1978.—Recommitted to Committee on Finance.</p> <p>(See H.R. 12050 and H.R. 13511 for action on tuition tax credits)</p> <p>Oct. 13, 1978.—Committee on Finance discharged from further consideration.</p> <p>Oct. 13, 1978.—Considered and passed by the Senate, by voice vote (Congressional Record S18573-18579), after adopting Cranston UP amendment No. 2003, in the nature of a substitute, incorporat-</p>

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 3946★—Continued

FURTHER SENATE ACTION—Continued

ing title VI of Senate passed H.R. 13511, relating to increased funding for social services programs; AFDC management information systems; AFDC employment requirements under the WIN program; incentives for AFDC recipients to report earnings; matching for child support costs of court personnel; increase in Federal funding for territorial assistance programs; Northern Mariana Islands provisions; foster care, adoption assistance, and child welfare services; and AFDC earned income disregard.

Oct. 13, 1978.—Senate insisted on its amendments, requested a conference with the House, and named the following conferees: Messrs. Long, Talmadge, Moynihan, Curtis, and Hansen.

(Provisions relating to increased funding for social services programs and increased Federal funding for territorial assistance programs subsequently enacted into law with H.R. 13511 (P.L. 95-600))

H.R. 4007★

May 3, 1977

To amend the Internal Revenue Code of 1954 to designate the home of a State legislator for income tax purposes, and for other purposes.

AMENDMENT

Sept. 30, 1977 (Curtis) In the nature of a substitute designat-
No. 1 ing the home of a State legislator for income
(1406) tax purposes.

May 11, 1977.—Referred to Office of Management and Budget and Department of the Treasury.

(Original text of H.R. 4007 enacted into law as a part of H.R. 3477)

COMMITTEE ACTION

June 28, 1978.—Reported favorably to the Senate (S. Rept. 95-956), with the following amendments:

NEW YORK CITY OBLIGATIONS

Extends the provisions of Public Law 94-236, continuing the exemption for the city pension funds from the self-dealing and exclusive benefit rules imposed by the Internal Revenue Code and provides a similar exemption for New York State pension funds. It limits the amount of investment which may be made in New York City and MAC obligations: the total purchases of city obligations which the plans can make in any fiscal year cannot exceed \$750 million; no more than 35 percent of the total assets in the city pension fund may be invested in these obligations; any one city pension fund cannot invest more than 50 percent of its assets in these obligations; and any one State pension fund cannot invest more than 10 percent of its assets in these obligations. The amendment also requires that New York City achieve a balanced budget by the end of fiscal year 1982, demonstrate progress each year toward achieving that goal, and obtain and submit independently audited financial statements each year.

CHILD SUPPORT

The Social Security Act requires each State to have a program of child support collection and paternity establishment services for both welfare and nonwelfare families. Federal matching funds are available for services to welfare families under permanent law, but for nonwelfare families only through fiscal year 1978. The committee amendment would make permanent the authorization for Federal matching for nonwelfare families.

SENATE ACTION

July 18, 1978.—Senate vitiated action of June 28, 1978 (reporting of the bill).

FURTHER COMMITTEE ACTION

Aug. 9, 1978.—Committee reconsidered its previous action and agreed to order favorably reported, a substitute provision.

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 4007★—Continued

FURTHER COMMITTEE ACTION—Continued

Sept. 13, 1978.—Reported favorably to the Senate (S. Rept. 95-956), as follows:

NEW YORK CITY AND STATE PENSION FUNDS IN NEW YORK CITY OBLIGATIONS

The substitute provision would apply certain general standards to the purchase of New York City and MAC obligations by the pension funds. Any purchase must involve a balancing of the needs of the pension funds and the City. In approving the agreement for the purchase of these obligations, the Treasury Department must consider the applicable interest rates, the security behind these obligations and the participation of outside parties (such as banks and insurance companies) in the overall program.

In addition, the amendment contains specific standards which must be met as part of the acquisition of these obligations by the pension funds. These are as follows:

1. Any one city pension fund cannot invest more than 50 percent of its assets in these obligations, and the maximum amount of the total City pension plan assets which can be invested in these obligations in any year cannot exceed the following averages, determined as of the end of each fiscal year:

Fiscal year 1979.....	40%
Fiscal year 1980.....	36%
Fiscal year 1981.....	33%
Fiscal year 1982.....	30%

An individual State pension fund cannot invest more than 10 percent of its assets in these obligations.

2. The portion of the pension funds assets consisting of these obligations is to be valued at face value and the remainder of pension funds assets is to be valued in accordance with standard practices used in connection with private pension plan investments.
3. The City must achieve a "balanced budget" by fiscal year 1982, according to generally accepted accounting principles, and must make "substantial progress" toward this goal each year, as determined by the Secretary of the Treasury, in accordance with the terms of the "New York City Financial Assistance Act of 1978." A determination of whether "substantial progress" toward a balanced budget is being achieved will be determined on the basis of the City's annual budget projections and its audited financial statements prepared each year by independent public accountants.
4. No pension fund with a projected negative cash flow for its current fiscal year may purchase these obligations. Each pension fund must have an annual audit conducted by independent public accountants.
5. The Department of the Treasury has the responsibility for supervising the operation of this act and may issue regulations necessary to implement its provisions.

CHILD SUPPORT

Same as provisions approved June 28, 1978 (see preceding page).

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

H. 4007★—Continued

FURTHER SENATE ACTION

Sept. 19, 1978.—Passed by the Senate, with committee amendments, by voice vote (Congressional Record S15367-S15370).

(Subject matter relating to New York City obligations subsequently enacted into law as H.R. 12651, P.L. 95-497. Federal funding for non-AFDC child support services was not enacted. However, funding was continued for fiscal year 1979 at the same level as authorized for fiscal year 1978 under an appropriations resolution, Public Law 95-482.)

H.R. 4015★

July 29, 1977

To suspend until the close of June 30, 1980, the duty on certain doxorubicin hydrochloride antibiotics.

DEPARTMENTAL REPORTS

July 21, 1977.—Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, Departments of the Treasury, State, and Commerce.

July 25, 1977.—Favorable report from the Department of Commerce.

July 25, 1977.—Report from the International Trade Commission (analysis).

Aug. 5, 1977.—Favorable report from Department of the Treasury.

Aug. 29, 1977.—Report from the Department of State (no objection).

Sept. 2, 1977.—Favorable report from the Office of Management and Budget.

(See H.R. 3259, P.L. 95-159, for action on doxorubicin hydrochloride antibiotics)

COMMITTEE ACTION

July 14, 1977.—Public hearings.

SENATE ACTION

Oct. 5, 1977.—Committee discharged, all after the enacting clause was deleted, and the bill was placed on the Senate Calendar.

Oct. 6, 1977.—Passed by the Senate after adding the text of S. 2114,* relating to energy conservation in electric and gas utility systems, and pt. 5 of title I of H.R. 8444* (Public Utility Regulatory Policies—National Energy Tax Bill).

HOUSE ACTION

Oct. 13, 1977.—House agreed to Senate amendment with an amendment.

CONFERENCE ACTION

Oct. 13, 1977.—Senate requested a conference.

Oct. 13, 1977.—House agreed to a conference.

Oct. 6, 1978.—Conference report filed in the Senate (S. Rept. 95-1292).

Oct. 9, 1978.—Senate agreed to conference report.

Oct. 10, 1978.—Conference report filed in the House (H. Rept. 95-1750).

Oct. 15, 1978.—House agreed to conference report.

BILL SIGNED

Nov. 9, 1978.—Signed by the President.

(Public Law 95-617)

*Matters not reported by the Committee on Finance but within the jurisdiction of the Committee on Energy and Natural Resources.

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
<p>H.R. 4630</p> <p style="text-align: right;">Aug. 2, 1978</p> <p>To increase the period during which certain private foundations may continue to hold their May 26, 1969, interests in certain public utilities without being subject to the excise tax on excess business holdings.</p> <p>(Increases from 50 to 51 percent the maximum amount of voting stock that private foundations may hold in certain public utilities without being subject to the excise tax (imposed by sec. 4943 of the Code) on excess business holdings.)</p>	<p>Aug. 7, 1978.—Referred to Office of Management and Budget and Department of the Treasury.</p> <p>Aug. 28, 1978.—Public hearing.</p>
<p>H.R. 4458★</p> <p>To amend certain provisions of the Internal Revenue Code of 1954 relating to distilled spirits, and for other purposes.</p>	<p>Nov. 1, 1977.—Ordered held at the desk and passed by the Senate, by voice vote (Congressional Record S18369).</p> <p>Nov. 14, 1977.—Signed by the President.</p> <p style="text-align: center;">(Public Law 95-176)</p>

H.R. 4544★

To amend the Federal Coal Mine Health and Safety Act to improve the black lung benefits program established under such act, and for other purposes.

HOUSE BILL

- (a) Provides that a miner (or eligible survivors of a deceased miner) shall be entitled to the payment of benefits if the miner was employed for 30 years or more in underground coal mines. The entitlement is applicable with respect to employment for 25 years or more in anthracite coal mines;
- (b) Provides that benefits received under the act may be offset by an amount equal to any payment received under a State workmen's compensation, unemployment compensation, or disability insurance law on account of disability due to pneumoconiosis;
- (c) Prohibits, under certain circumstances, denial of a claim solely on the basis of employment as a miner at the time of filing or death;
- (d) Provides that except upon the motion of a claimant, the decision of an administrative law judge favorable to a claimant cannot be appealed or reviewed;
- (e) Directs the Secretary of Health, Education, and Welfare, in cooperation with the Secretary of the Interior and coal operators, to locate potentially eligible persons (under pt. B of the program) who have not filed a black lung benefits claim and afford such persons an opportunity to do so;
- (f) Provides that the criteria for determining total disability with respect to claims filed after June 30, 1973, shall be no more restrictive than those applicable to claims filed on June 30, 1973;
- (g) Establishes that affidavits regarding a miner's physical condition shall be sufficient evidence, in the case of a deceased miner for whom no relevant medical evidence exists, that such miner was totally disabled due to pneumoconiosis or that his death was due to pneumoconiosis;

SENATE ACTION

- Sept. 19, 1977.—Ordered placed on the Senate Calendar.
- Sept. 20, 1977.—Passed by the Senate, by voice vote (Congressional Record S15193), after striking all after the enacting clause and inserting in lieu thereof the text of the Senate companion measure, S. 1538,* as amended and passed by the Senate on July 21, 1977.

CONFERENCE ACTION

- Sept. 27, 1977.—House disagreed to the amendment of the Senate, requested a conference with the Senate, and named the following conferees: Messrs. Perkins, Dent, Phillip Burton, Gaydos, Clay, Biaggi, Zeferetti, Michael O. Myer, Murphy of Pennsylvania, Corroda, Simon, Miller of California, Thompson, Andrews of North Carolina, Ullman, Rostenkowski, Vanik, Quie, Erlenborn, Ashbrook, Sarasin, Edwards of Oklahoma, Jeffords, and Duncan of Tennessee.
 - Sept. 28, 1977.—Senate insisted on its amendment, agreed to a conference with the House, and named the following conferees: Messrs. Williams, Pell, Nelson, Riegle, Randolph, Kennedy, Long, Haskell, Javits, Schweiker, Stafford, Chafee, and Laxalt.
- (See *H.R. 5332* for Senate action on an excise tax on coal sales)
- Feb. 2, 1978.—Conference report filed in the House (H. Rept. 95-864).
 - Feb. 6, 1978.—Conference report filed in the Senate (H. Rept. 95-864) and agreed to by voice vote (Congressional Record S1443-S1448).
 - Feb. 15, 1978.—House agreed to conference report, by rollcall vote (No. 62), of 264 yeas, 113 nays (Congressional Record H1022).

*See S. 1538 elsewhere in this calendar for a description of that bill as passed by the Senate.

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
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H.R. 4544★—Continued

HOUSE BILL—Continued

BILL SIGNED

Mar. 1, 1978.—Signed by the President.

(Public Law 95-299)

- (h) Creates a coal industry trust fund, into which all coal operators will contribute, and from which all pt. C benefits will flow;
- (i) Authorizes \$40 million to be appropriated each fiscal year to the Secretary of Health, Education, and Welfare, for the purpose of contracting with and making grants to agencies, organizations, and individuals for fixed-site and mobile clinical facilities for the analysis, examination, and treatment of respiratory and pulmonary impairments in active and inactive coal miners;
- (j) Continues the provisions of sec. 7 of the Longshoremen's and Harbor Workers' Compensation Act (providing for medical services and supplies) to persons entitled to benefits on account of total disability;
- (k) Requires the Secretary of Health, Education, and Welfare with respect to pt. B and the Secretary of Labor with respect to pt. C to review denied claims—first, to determine whether or not there was any initial error or inappropriate denial, and second, to ascertain whether or not the changes made by H.R. 4544 would require the approval of such claim. In either event, such Secretary shall approve any such claim forthwith if the review on this basis indicates the claimant to be entitled to benefits. Each Secretary is to make the review of those formerly denied claims without requiring the resubmission of any claim; and
- (l) Provides that benefits payments shall be provided under pt. B to an eligible survivor of a miner who was employed for at least 17 years in underground coal mines and died as a result of an accident which occurred in any such coal mine.

H.R. 4654★

July 29, 1977

To reduce until the close of June 30, 1980, the duty on unmounted underwater lenses.

DEPARTMENTAL REPORTS

July 21, 1977.—Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, Departments of the Treasury, State, and Commerce.

July 25, 1977.—Report from the International Trade Commission (analysis).

July 29, 1977.—Adverse report from the Department of Commerce.

Sept. 20, 1977.—Adverse report from the Office of Management and Budget.

COMMITTEE ACTION

July 14, 1977.—Public hearings.

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 4800★

Mar. 23, 1977

To extend the Emergency Unemployment Compensation Act of 1974 for an additional year, to revise the trigger provisions in such act, and for other purposes.

(Bill:

- (a) Extends the emergency unemployment compensation program for 1 year, until Mar. 31, 1978;
- (b) provides for the payment of up to 13 weeks of unemployment compensation to unemployed workers who exhausted regular and extended benefits in States and local "labor market areas" with high unemployment rates;
- (c) provides for Federal general revenue financing of emergency unemployment compensation benefits paid after Mar. 31, 1977;
- (d) denies emergency unemployment compensation benefits to an individual who refuses an offer of suitable work or is not actively seeking work;
- (e) delays for 2 additional years, until Jan. 1, 1980, the provisions in Federal law which provide for the automatic recoupment of outstanding Federal unemployment insurance loans to States; and
- (f) provides new Federal provisions on fraud penalty and recovery of overpayments.)

Mar. 23, 1977.—Public hearing.

Mar. 29, 1977.—Referred to Office of Management and Budget and Departments of the Treasury and Labor.

BILL REPORTED

Mar. 28, 1977.—Reported favorably to the Senate (S. Rept. 95-67), with the following amendments:

- (a) continuing the emergency unemployment compensation program in operation until Dec. 31, 1977, with no new applications for payments taken after Sept. 30, 1977 (qualified individuals would continue to receive payments until their eligibility ends but not later than Dec. 31, 1977);
- (b) providing for the payment of up to 13 weeks of unemployment compensation to unemployed workers who exhausted regular and extended benefits in States with high unemployment rates and deleting the House provision relating to "labor market areas";
- (c) provides for Federal general revenue financing of emergency unemployment compensation benefits paid after Mar. 31, 1977;
- (d) prohibiting the payment of emergency compensation to an individual who refuses a job unless:
 - (1) the job is vacant solely because of a labor dispute;
 - (2) as a condition of being employed the worker would have to join a company union or refrain from joining any bona fide labor organization;
 - (3) the wages or conditions of work are substantially less favorable than those which prevail in the locality for similar work;
 - (4) the job poses an unreasonable threat to the individual's health, safety, or morals;
 - (5) the job involves traveling an unreasonable distance to work;
 - (6) the job pays a lower gross wage than the individual's unemployment compensation; or
 - (7) the applicant is in an approved training program.
- (e) allowing States to deny unemployment compensation to teachers during brief mid-year vacation periods in cases where the teacher was employed by the school immediately before the start of the vacation and has reasonable assurance of that employment continuing at the conclusion of the vacation;
- (f) providing that a substitute teacher is not qualified for benefits if not employed as a teacher on at least 45 separate days;
- (g) reducing from 26 weeks to 18 weeks the minimum period of time for which an emergency benefit period would be in effect;
- (h) providing that an individual's entitlement to emergency compensation would end 2 years after the end of the benefit year for which regular benefits were paid;
- (i) clarifying the provisions of present law which prohibit the payment of unemployment compensation to aliens who work illegally in the United States;
- (j) deferring until 1979 the time when States would have to bring their laws into conformity with the requirements of the Unemployment Compensation Amendments of 1976 if the State legislature does not meet in regular session during 1977; and
- (k) deferring for 6 months the reporting dates for the National Commission on Unemployment Compensation.

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 4898★—Continued

SENATE ACTION

Mar. 30, 1977.—Considered and passed by the Senate, by rollcall vote (No. 86), of 84 yeas, 11 nays (Congressional Record S5190), after taking the following action on amendments thereto:

Adopted:

Bartlett UP amendment No. 111 (division I) requiring that all future increases for Members of Congress, Federal judges, and other senior Federal officials be subject to a rollcall vote in both the House and Senate, by rollcall vote (No. 82), of 82 yeas, 13 nays (Congressional Record S5177);

Committee amendments, en bloc, with the exception of secs. 101 and 104, relating to extension of the program and conditions of eligibility, by voice vote (Congressional Record S5172);

Committee amendment, continuing the program to Sept. 30, 1977, by voice vote (Congressional Record S5174);

Javits UP amendment No. 113, extending to Mar. 31, 1980, the final reporting date for the National Commission on Unemployment Compensation, by voice vote (Congressional Record S5184);

Committee amendment, setting conditions of eligibility for benefits, by voice vote (Congressional Record S5187); and

Williams UP amendment No. 115, providing that the reduction in the maximum duration of emergency benefits from 26 to 13 weeks included in the House and Senate bills would be effective for weeks of unemployment ending after Apr. 30, 1977, by voice vote (Congressional Record S5187).

Rejected:

Bartlett UP amendment No. 111 (division II), repealing recent pay increases granted Members of Congress, Federal judges, and other senior Federal officials, tabled by rollcall vote (No. 88), of 58 yeas, 41 nays (Congressional Record S5179);

Javits UP amendment No. 112, continuing the Emergency Unemployment Compensation Act until Mar. 31, 1978, with a 3-month phase-out after that date, by rollcall vote (No. 84), of 37 yeas, 56 nays (Congressional Record S5183); and

Curtis UP amendment No. 114, deleting the committee amendment providing that the cost of the program after March 1977 would be met from general revenues, by rollcall vote (No. 85), of 24 yeas, 70 nays (Congressional Record S5186).

CONFERENCE ACTION

Mar. 30, 1977.—Senate insisted on its amendments, requested a conference with the House, and named the following conferees: Messrs. Long, Talmadge, Ribicoff, Hathaway, Moynihan, Dole, Roth, and Laxalt.

Mar. 30, 1977.—House disagreed to the amendments of the Senate, agreed to a conference with the Senate, and named the following conferees: Messrs. Ullman, Corman, Rangel, Stark, Jacobs, Mr. Keys, Messrs. Fisher, Conable, Vander Jagt, and Ketchum.

Mar. 31, 1977.—Conferees met and agreed, taking the following action:

EXTENSION OF EMERGENCY UNEMPLOYMENT COMPENSATION ACT

Conference agreement continues the program until Jan. 31, 1978, with no new applications for payments taken after Oct. 31, 1977.

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 4800★—Continued

CONFERENCE ACTION—Continued

STATE AND LABOR MARKET AREA TRIGGERS AND DURATION OF
EMERGENCY BENEFITS

The conference agreement strikes the labor market area trigger provisions; provides for a maximum duration of 13 weeks for emergency compensation; allows the existing maximum duration of 26 weeks which applies to certain States to remain in effect until April 30, 1977; and provides for a 13-week minimum duration for the emergency benefit period.

GENERAL REVENUE FINANCING

The conference agreement provides that funds in the Extended Unemployment Account derived from the Federal unemployment tax shall be used to meet the costs of the extended benefit program. After Mar. 31, 1977, the full amount of benefit payments under the emergency unemployment compensation program will be derived from the nonrepayable general fund advances.

REFUSAL OF SUITABLE WORK

The conference agreement provides that an individual will be disqualified from receiving emergency unemployment benefits if he would be ineligible under existing State rules or if he does not meet certain additional requirements established by the bill. Under these additional requirements, an individual would be disqualified for any week for which he cannot provide tangible evidence of engaging in a systematic and sustained effort to obtain work or for any week in which he refused to apply for or accept any suitable work. If the individual can provide satisfactory evidence that he has good prospects of reemployment in his usual occupation within a reasonably short period, the question of what constitutes suitable work will be determined under the usual State criteria.

In the absence of such evidence, the determination of what constitutes suitable work would not be limited to the existing State definition but would include any type of employment: (1) which is within the individual's capabilities; (2) which pays a gross wage above the amount of the individual's unemployment benefits as supplemental by any additional union or employer payments; and (3) which pays at least as much as the Federal minimum wage and any applicable State or local minimum wage. A job offer would have either to be listed by the State employment service or to be in writing. Jobs would not be considered suitable if they violate basic labor standards established by State law dealing with such matters as the protection of an individual's health, safety, or morals or placing reasonable limitations on required commuting times or distances.

Under the conference agreement, an individual disqualified under the above provisions would be ineligible to receive emergency unemployment compensation until after he had become reemployed for at least four weeks and had earned wages equal to at least four times his weekly benefit amount.

The conference agreement also would require State agencies to refer individuals receiving emergency benefits to all existing employment opportunities which are within their capabilities and which could not be refused under the criteria described above.

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 4900★—Continued

CONFERENCE ACTION—Continued

TERMINATION OF ENTITLEMENT

The conference agreement provides that an individual's eligibility for emergency compensation would expire 2 years after the end of the most recent benefit year for which regular benefits were paid.

ILLEGAL ALIENS

The conference agreement provides that unemployment compensation will not be paid on the basis of services performed by aliens unless such services are performed by aliens during periods in which they were lawfully present in the United States.

RESTRICTIONS ON BENEFITS FOR SCHOOL EMPLOYEES

The conference agreement includes a provision allowing States to deny unemployment compensation to teachers during brief mid-year vacation periods in cases where the teacher was employed by the school system immediately before the start of the vacation and has reasonable assurance of that employment continuing at the conclusion of the vacation.

The conference agreement *does not* include the provision prohibiting the payment of unemployment compensation based on employment as a substitute teacher unless the individual had at least 45 days of employment as a substitute teacher in his base period.

DEFERRAL OF PENSION REDUCTION PROVISION

The conference agreement delays for 6 months the effective date of the provision which requires States to reduce unemployment compensation payable to any individual by the amount of retirement benefits the individual receives.

CONGRESSIONAL AND OTHER FEDERAL PAY RAISES

The conference agreement provides that all future pay increases for Members of Congress, Federal judges, and other senior Federal officials be subject to a rollcall vote in both the House and Senate.

HOUSE AND SENATE ACTION ON CONFERENCE REPORT

Apr. 4, 1977.—Conference report filed in the House and Senate (H. Rept. 95-158).

Apr. 4, 1977.—House agreed to the conference report by rollcall vote (no. 122), of 406 yeas, 2 nays (Congressional Record H2919).

Apr. 4, 1977.—Senate agreed to the conference report by voice vote (Congressional Record S5515).

BILL SIGNED

Apr. 12, 1977.—Signed by the President.

(Public Law 95-19)

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
H.R. 5037★	July 19, 1977
For the relief of Jack R. Misner. (Extends until Sept. 18, 1977, the temporary import bond on the schooner <i>Panda</i> .)	<p style="text-align: center;">DEPARTMENTAL REPORTS</p> <p>July 21, 1977.—Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, Departments of the Treasury, State, and Commerce.</p> <p>July 25, 1977.—Report from the Department of Commerce (no objection).</p> <p>July 25, 1977.—Report from the International Trade Commission (analysis).</p> <p>Aug. 12, 1977.—Report from the Department of the Treasury (no objection).</p> <p>Aug. 29, 1977.—Report from the Department of State (defers to Treasury).</p> <p>Sept. 2, 1977.—Report from the Office of Management and Budget (no objection).</p> <p style="text-align: center;">COMMITTEE ACTION</p> <p>July 14, 1977.—Public hearings.</p> <p>Sept. 9, 1977.—Reported favorably to the Senate (S. Rept. 95-424), without amendment.</p> <p style="text-align: center;">SENATE ACTION</p> <p>Sept. 13, 1977.—Passed by the Senate, by voice vote (Congressional Record S14781-14778), embodying the text of S. 2057*, as passed by the Senate, Sept. 13, 1977; the text of S. 701*, as passed by the Senate, July 20, 1977, and parts 1, 2, 3, and 7 of H.R. 5444*, the proposed National Energy Tax Act.</p> <p style="text-align: center;"><i>(See H.R. 1904 for further action on language relating to Jack Misner.)</i></p> <p style="text-align: center;">CONFERENCE ACTION</p> <p>Oct. 13, 1977.—House asked for conference.</p> <p>Oct. 13, 1977.—Senate agreed to a conference.</p> <p>Oct. 6, 1978.—Conference report filed in the Senate (S. Rept. 95-1294).</p> <p>Oct. 9, 1978.—Senate agreed to conference report.</p> <p>Oct. 10, 1978.—Conference report filed in the House (H. Rept. 95-1751).</p> <p>Oct. 15, 1978.—House agreed to conference report.</p> <p style="text-align: center;">BILL SIGNED</p> <p>Nov. 9, 1978.—Signed by the President.</p> <p style="text-align: center;">(Public Law 95-619)</p>
H.R. 5044	Aug. 2, 1978
To suspend the duty on strontium nitrate until the close of Jan. 3, 1980.	<p style="text-align: center;">DEPARTMENTAL REPORTS</p> <p>July 31, 1978.—Public hearing.</p> <p>Aug. 7, 1978.—Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, Departments of the Treasury, State, and Commerce.</p> <p>Aug. 2, 1978.—Report from the International Trade Commission (analysis).</p> <p>Aug. 8, 1978.—Adverse report from the Department of the Treasury.</p> <p>Aug. 8, 1978.—Adverse report from the Department of State.</p>

*Matters not reported by the Committee on Finance but within the jurisdiction of the Committee on Energy and Natural Resources.

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
H.R. 5052★	July 20, 1977
To provide for the temporary suspension of duty on photographic color couplers and coupler intermediates.	<p style="text-align: center;">DEPARTMENTAL REPORTS</p> <p>July 21, 1977.—Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, Departments of the Treasury, State, and Commerce.</p> <p>July 24, 1977.—Report from the Department of Commerce (no objection).</p> <p>July 26, 1977.—Report from the International Trade Commission (analysis).</p> <p>Aug. 29, 1977.—Report from the Department of State (no objection).</p> <p>Aug. 30, 1977.—Favorable report from the Department of the Treasury.</p> <p>Sept. 2, 1977.—Report from the Office of Management and Budget (no objection).</p> <p><i>(Text relating to color couplers enacted as a part of H.R. 1904.)</i></p>
	COMMITTEE ACTION
	<p>May 2, 1978.—Reported favorably to the Senate (S. Rept. 95-777), with the following amendments relating to beef imports:</p> <p>(a) <i>Unprocessed beef and veal.</i>—Adjusts the present quantity under the Meat Import Act by a countercyclical factor: The ratio of average annual per capita commercial cow beef production during the 10 years preceding the current quota year to estimated average annual per capita commercial cow beef production during the current quota year and preceding year;</p> <p>(b) <i>Processed beef.</i>—Imposes a new quota for processed beef. It would equal the average annual imports during 1973 through 1977, adjusted in the same manner as is the base quantity for unprocessed beef under present law, and then further adjusted by the same countercyclical factor as for unprocessed beef;</p> <p>(c) <i>Imposition of quotas.</i>—Requires the President to impose quotas on imports of unprocessed beef and veal or processed beef and veal, respectively, in any case where estimated annual imports of that type of beef and veal is more than 10 percent above the estimated countercyclical quota amounts. The President could suspend or increase quotas only if (i) he declares a national emergency under the National Emergencies Act of 1976 and determines the suspension or increase is necessary for national security, or (ii) he determines the quota amount is inadequate to meet domestic demand at reasonable prices as the result of natural disaster;</p> <p>(d) <i>Sixth-month limit.</i>—Provides that no more than 54 percent of the annual quota amount could enter the United States each six months; and</p> <p>(e) <i>Agriculture study.</i>—Directs the Secretary of Agriculture to study the regional impact of imported processed and unprocessed beef and veal. The Secretary would report to Congress his findings and recommendations for avoiding disproportionate import effects within one year of the effective date of that act.</p>
	SENATE ACTION
	<p>May 5, 1978.—Considered and agreed to by the Senate, by voice vote (Congressional Record 87051) after agreeing to the committee amendment, by voice vote (Congressional Record 87051).</p> <p><i>(Subject matter subsequently passed by the Senate as H.R. 11545 and vetoed by the President.)</i></p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
H.R. 5099	Nov. 3, 1977	Nov. 8, 1977.—Referred to Office of Management and Budget and Department of the Treasury. Aug. 28, 1978.—Public hearing.
For the relief of Brian Hall and Vera W. Hall. (Extends the statutory period allowable under section 1034 of the Internal Revenue Code, to permit Mr. Brian Hall and Mrs. Vera W. Hall of Laguna Beach, Calif., an adjusted basis on their new residence for Federal income tax purposes.)		

H.R. 5103★	Mar. 15, 1978	June 19, 1978.—Public hearings. Mar. 20, 1978.—Referred to Office of Management and Budget and Department of the Treasury. (See action on H.R. 3050 relating to tires)
To amend the Internal Revenue Code of 1954 to provide for excise tax refunds in the case of certain warranty adjustments on tires, and for other purposes.		

HOUSE BILL

(Bill:

- (a) clarifies the treatment of credits or refunds of the manufacturers excise tax on new (or retreaded) tires where sales are later adjusted as the result of a warranty or guarantee;
- (b) provides for credits or refunds of the manufacturers excise tax on tread rubber where tax-paid tread rubber is (1) wasted in the recapping or retreading process, (2) used in the recapping or retreading of tires the sales of which are later adjusted under a warranty or guarantee, or (3) used in the recapping or retreading of tires which are exported, sold to State or local governments, sold to nonprofit educational institutions, or sold as supplies for vessels or aircraft;
- (c) modifies the statute of limitations so that a credit or refund of the tread rubber or new tire tax can be obtained for a period of one year after the warranty or guarantee adjustment is made; and
- (d) imposes a tax on tread rubber used in recapping or retreading certain tires abroad, if those tires then are imported into the United States.)

H.R. 5146★	July 19, 1977
To amend the Tariff Schedules of the United States to provide for the duty-free entry of competition bobsleds and luges.	

DEPARTMENTAL REPORTS

- July 14, 1977.—Public hearing.
- July 21, 1977.—Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, Departments of the Treasury, State, and Commerce.
- July 25, 1977.—Favorable report from the Department of Commerce.
- July 26, 1977.—Report from the International Trade Commission (analysis).
- Aug. 5, 1977.—Report from Department of the Treasury (no objection).
- Aug. 29, 1977.—Report from the Department of State (defers to other agencies).
- Sept. 2, 1977.—Report from the Office of Management and Budget (no objection).

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 5146★—Continued

SENATE ACTION

Sept. 7, 1977.—Committee on Finance discharged and the bill was ordered placed on the Senate Calendar.

Sept. 8, 1977.—Passed by the Senate, by rollcall vote (no. 356), of 74 yeas, 8 nays (Congressional Record S14348-S14408), after incorporating the text of S. 977*, as amended, and the text of part 6 of H.R. 8444*, the proposed National Energy Tax Act.

(See H.R. 2849 for further action on language relating to bobsleds and luges.)

CONFERENCE ACTION

Oct. 13, 1977.—House asked for a conference.

Oct. 13, 1977.—Senate agreed to a conference.

July 14, 1978.—Conference report filed in the Senate (S. Rept. 95-988).

July 18, 1978.—Senate agreed to the conference report.

Oct. 10, 1978.—Conference report filed in the House (H. Rept. 95-1749).

Oct. 15, 1978.—House agreed to conference report.

BILL SIGNED

Nov. 9, 1978.—Signed by the President.

(Public Law 95-620)

*Matters not reported by the Committee on Finance but within the jurisdiction of the Committee on Energy and Natural Resources.

H.R. 5176★

July 19, 1977

To lower the duty on levulose until the close of June 30, 1980.

HOUSE BILL

(Adds a new item 907.90 to the Appendix to the TSUS providing a column 1 and column 2 rate of duty of 1.9875 cents per pound on imports entered on or after the date of enactment and through June 30, 1980.)

DEPARTMENTAL REPORTS

July 21, 1977.—Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, Departments of the Treasury, State, and Commerce.

July 25, 1977.—Report from the International Trade Commission (analysis).

Aug. 3, 1977.—Report from Department of Commerce. (Defers to Department of Health, Education, and Welfare.)

Sept. 18, 1977.—Report from Department of State (defers to Department of Health, Education, and Welfare.)

Sept. 20, 1977.—Adverse report from the Office of Management and Budget.

COMMITTEE ACTION

July 14, 1977.—Public hearings.

May 10, 1978.—Reported favorably to the Senate (S. Rept. 95-796) with an amendment providing a temporary duty of 10 percent ad valorem on column 1 imports of levulose (this is expected to result in a duty payment under the committee bill of about 6 cents per pound).

June 9, 1978.—Passed by the Senate with committee amendments, by voice vote (Congressional Record S8930-8931).

FURTHER HOUSE ACTION

June 14, 1978.—House agreed to Senate amendments.

BILL SIGNED

June 20, 1978.—Signed by the President.

(Public Law 95-363)

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 5263★

July 28, 1977

DEPARTMENTAL REPORTS

To suspend until the close of June 30, 1980, the duty on certain bicycle parts.

AMENDMENTS

Oct. 25, 1977
No. 1
(1462)

(Kennedy) Eliminates the 10 percent additional business energy tax credit for employers who purchase vans which hold at least nine persons and which are used for the purpose of transporting employees to and from work. Would also eliminate the provision making employer-provided vanpooling a tax-free fringe benefit to employees.

Oct. 25, 1977
No. 2
(1463)

(Kennedy) Eliminates the \$300 tax credit contained in section 1028 for individuals who purchase electric motor vehicles for personal use.

Oct. 25, 1977
No. 3
(1464)

(Kennedy) Eliminates the 20 percent refundable tax credit contained in section 1029 for bus companies based on their number of inter-city bus passenger miles. The credit that would be eliminated would have to be used one-half for fare reduction and one-half for investment in bus terminals and equipment.

Oct. 25, 1977
No. 4
(1465)

(Kennedy) Eliminates the additional 40 percent refundable tax credit provided in section 1031 for equipment used by businesses and utilities in their conversions from oil and gas to other fuels. Equipment eligible for the credit would be coal-fired boilers and burners, nuclear power equipment, hydroelectric power equipment, coal liquefaction and gasification equipment, pollution control equipment, coal handling equipment, ocean energy equipment, solar and wind energy equipment, and geothermal energy equipment. Would also eliminate the additional 10 percent nonrefundable tax credit provided in section 1032 for equipment for cogeneration, recycling equipment, shale oil equipment, geopressurized methane gas equipment, commuter vans, and equipment which reduces energy consumption when added to existing commercial transport vehicles.

Oct. 25, 1977
No. 5
(1466)

(Kennedy) Eliminates the additional 40 percent refundable tax credit provided in section 1031 for equipment used by businesses and utilities in their conversions from oil and gas to other fuels. Equipment eligible for the credit would be coal-fired boilers and burners, nuclear power equipment, hydroelectric power equipment, coal liquefaction and gasification equipment, pollution control equipment, coal handling equipment, ocean energy equipment, solar and wind energy equipment, and geothermal energy equipment.

July 21, 1977.—Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, Departments of the Treasury, State, and Commerce.

July 25, 1977.—Favorable report from the Department of Commerce.

July 25, 1977.—Report from the International Trade Commission (analysis).

Aug. 12, 1977.—Favorable report from Department of the Treasury.

Aug. 29, 1977.—Report from the Department of State (no objection).

Sept. 2, 1977.—Favorable report from the Office of Management and Budget.

(Text relating to bicycle parts enacted into law as a part of H.R. 2982.)

COMMITTEE ACTION

July 14, 1977.—Public hearings.

Oct. 21, 1977.—Reported favorably to the Senate (S. Rept. 95-529), striking all after the enacting clause, and inserting in lieu thereof the committee's decisions with respect to energy production and conservation tax incentives, as follows:

Major Tax Provisions

(a) *Insulation credit.*—The committee bill includes a tax credit of 20 percent of the initial \$2,000 of expenditures on home insulation and other residential energy conserving components (for a maximum credit of \$400). This credit may exceed tax liability (that is, it is a refundable credit);

(b) *Renewable energy source equipment credit.*—Homeowners would also be eligible for a credit for renewable energy source equipment, which includes solar, wind and geothermal energy systems. The credit would be 30 percent of the first \$2,000 of expenditures and 20 percent of the next \$8,000 (for a maximum credit of \$2,200). This credit would also be refundable.

(c) *Business energy investment credit.*—The committee bill contains a business energy investment credit which is a considerably more effective incentive than the comparable credit in the House bill. This new credit would be available in addition to the regular 10-percent investment tax credit. The rate of the new credit would be 40 percent for alternative energy property, which includes geothermal, solar, wind, hydroelectric, nuclear, coal, ocean thermal, tidal and biomass energy property as well as certain equipment related to the business use of energy sources other than oil and gas. For utilities, the credit would be available only to the extent that existing oil- or gas-fired powerplants are replaced or phased down.

The rate of the additional investment credit would be 10 percent for property used in the cogeneration of electricity and other useful forms of energy, certain kinds of property used by businesses to conserve energy by modifying existing buildings or processes (called specially defined energy property), recycling equipment, equipment used to produce geopressurized methane gas, vehicle used for vanpooling, and energy saving devices for cars, trucks and buses used by businesses.

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 5263★—Continued

COMMITTEE ACTION—Continued

AMENDMENTS—Continued

- Oct. 25, 1977
No. 6
(1467) (Kennedy) Reduces from 40 percent to 10 percent the additional refundable tax credit provided in section 1031 for equipment used by businesses and utilities in their conversions from oil and gas to other fuels. Equipment eligible for the credit would be coal-fired boilers and burners, nuclear power equipment, hydroelectric power equipment, coal liquefaction and gasification equipment, pollution control equipment, coal handling equipment, ocean energy equipment, solar and wind energy equipment, and geothermal energy equipment.
- Oct. 25, 1977
No. 7
(1468) (Kennedy) Makes nuclear power equipment ineligible for the additional 40 percent refundable tax credit provided in section 1031. See amendment No. 1465.
- Oct. 25, 1977
No. 8
(1469) (Kennedy) Makes equipment used for the unloading, transfer, storage, reclaiming from storage, and preparation of coal ineligible for the additional 40 percent refundable tax credit provided in section 1031. See amendment No. 1465.
- Oct. 25, 1977
No. 9
(1470) (Kennedy) Eliminates the provisions in section 1031 which would allow an additional 10 percent refundable tax credit for equipment which is used to reduce or recover waste heat in an existing industrial, agricultural, utility or commercial facility.
- Oct. 25, 1977
No. 10
(1471) (Kennedy) Eliminates the extension of the additional tax credits for property allowed industrial development bond financing under section 1041 (coal gasification, coal liquefaction, and bioconversion facilities).
- Oct. 25, 1977
No. 11
(1472) (Kennedy) Eliminates the additional 10 percent nonrefundable tax credit provided in section 1032 for equipment for cogeneration, recycling equipment, shale oil equipment, geopressurized methane gas equipment, commuter vans, and equipment which reduces energy consumption when added to existing commercial transport vehicles.
- Oct. 25, 1977
No. 12
(1473) (Kennedy) Eliminates the additional 10 percent nonrefundable tax credit provided in section 1032 for shale oil equipment.
- Oct. 25, 1977
No. 13
(1474) (Kennedy) Eliminates the additional 10 percent nonrefundable tax credit provided in section 1032 for geopressurized methane gas equipment.
- Oct. 25, 1977
No. 14
(1475) (Kennedy) Eliminates the 5 percent additional tax credit provided in section 1032 for cogeneration, recycling, shale oil, and geopressurized methane gas equipment which is financed with industrial development bonds.

The 40-percent business energy investment credit and the 10-percent credit for specially defined energy property would be refundable and available to tax-exempt charitable organizations and State and local governments.

- (d) *Additional incentives.*—The committee bill contains language which is intended to give the conferees flexibility, with respect to any new taxes which may be in the bill agreed to by the conference, to use a portion of the revenues raised by such taxes to provide tax and other economic incentives for increased energy production, conservation and conversion to alternative sources of energy and to mitigate adverse consequences, such as inequities, resulting from the energy situation; and
- (e) *Energy trust fund.*—The committee bill also provides that a portion of any funds which may be raised by new taxes in the bill be used for an energy trust fund, which would finance outlays for energy production, energy conservation and energy-efficient forms of transportation.

Other Provisions

Tax provisions

- (a) Extension through September 30, 1985, of the existing 4-cent-per-gallon tax on gasoline and other motor fuels, which otherwise is scheduled to decline to 1½ cents per gallon after September 30, 1979;
- (b) Removal of the 2-cents-per-gallon refund or credit for gasoline and other fuels for motorboat and other non-business, off-highway use;
- (c) Exemption from the 4-cent gasoline tax for gasoline-alcohol blends (gasahol) if such blends contain at least 10 percent ethanol and/or methanol and if the alcohol is made from agricultural or forestry products; and a reduction in the tax rate to 3 cents per gallon for gasahol containing alcohol made from other products (such as coal);
- (d) A tax credit for intercity bus companies, which would be used to reduce rates and improve or expand bus terminal facilities and to purchase or improve buses and bus equipment.
- (e) Repeal of the 10-percent excise tax on buses and the 8-percent excise tax on bus parts;
- (f) Exemption of privately-owned intercity, local and school buses from excise taxes on fuels, tires, tubes and tread rubber, and lubricating oil;
- (g) A \$300 tax credit for the purchase of electric cars for personal use;
- (h) Exemption from income tax of employees for energy-efficient transportation provided by employers;
- (i) Exemption of rerefined lubricating oil from the excise tax on new oil;
- (j) Extension of the existing 10-percent investment tax credit to business insulation;
- (k) An increase in the rate of percentage depletion from 5 percent to 10 percent for peat used directly or indirectly for fuel;
- (l) An allowance for percentage depletion and for expensing of intangible drilling costs for geothermal energy under rules similar to existing provisions for oil and gas;

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 5263★—Continued

AMENDMENTS—Continued

- Oct. 25, 1977
No. 15
(1476) (Kennedy) Eliminates section 1032(b) which would allow the regular investment tax credit for business installations of qualified insulation property.
- Oct. 25, 1977
No. 16
(1477) (Kennedy) Eliminates the eligibility in section 1032 of commuter vans and energy-saving transportation equipment from the additional nonrefundable 10 percent tax credit.
- Oct. 25, 1977
No. 17
(1478) (Kennedy) Eliminates the extension provided for in section 1033 of the additional 40 percent and 10 percent energy tax credits to tax-exempt organizations described in Internal Revenue Code sections 501(c)(3) and 501(c)(12) and to State and local governments.
- Oct. 25, 1977
No. 18
(1479) (Kennedy) Eliminates the extension of tax-exempt industrial development bond financing provisions contained in section 1041 for coal gasification, coal liquefaction, and bioconversion facilities.
- Oct. 25, 1977
No. 19
(1480) (Kennedy) Eliminates the 5% percentage depletion allowance increase provided for in section 1042 for peat.
- Oct. 25, 1977
No. 20
(1481) (Kennedy) Eliminates the extension of a 10 percent depletion allowance for geopressurized methane gas and the same percentage depletion for all geothermal deposits as will be applicable for oil and gas. Would also strike the provisions in section 1042 which make these depletion allowances available to all producers.
- Oct. 25, 1977
No. 21
(1482) (Kennedy) Eliminates the provision in section 1043 which allows those exploring for geothermal deposits and geopressurized methane gas to expense intangible drilling costs and geological and geophysical costs.
- Oct. 25, 1977
No. 22
(1483) (Kennedy) Eliminates the provision in section 1043 which allows those exploring for geothermal deposits and geopressurized methane gas to deduct geological and geophysical costs.
- Oct. 25, 1977
No. 23
(1484) (Kennedy) Eliminates the provision in section 1044 which allows a production credit of \$3 per barrel of oil produced from shale and 50¢ per thousand cubic feet of gas produced from geopressurized methane deposits and from tight rock formations.
- Oct. 25, 1977
No. 24
(1485) (Kennedy) Eliminates the extension in section 1051 for the revised tax treatment of intangible drilling costs approved in the Tax Reduction and Simplification Act of 1977. The extension of the exclusion from the minimum tax base of intangible drilling costs deductions not in excess of the related income from the property would be stricken.

COMMITTEE ACTION—Continued

Tax provisions—Continued

- (m) Provision of 10-percent depletion and expensing of intangible drilling costs and geological and geophysical costs for geopressurized methane gas;
- (n) A \$3 per barrel tax credit for production of shale oil, and a 50-cent per mcf credit for production of geopressurized methane gas and gas from other non-conventional sources;
- (o) Permanent exemption from the minimum tax for intangible drilling costs to the extent of oil and natural gas production income; and
- (p) Tax exemption for industrial development bonds used for bioconversion facilities and for coal liquefaction and gasification facilities.

Nontax provisions

- (a) An annual report to the Congress by the President on the energy saving and revenue effects of the bill; and
- (b) Limitation of the President's power to impose tariffs, license fees, or quotas on crude oil imports to wartime or actual hostilities and limitation of his authority to adjust imports of refined petroleum products to adjustments necessary for national security.

SENATE ACTION

Oct. 25, 26, 27, 28, 29, and 31, 1977.—Debated and passed by the Senate by rollcall vote (No. 606), of 52 yeas, 35 nays (Congressional Record S18240), after agreeing to committee amendment in the nature of a substitute, as amended, and having taken the following action on amendments proposed:

Adopted:

Long UP amendment No. 965, making modification to the committee amendment as it relates to sec. 1054, additional incentives for the production and conservation of energy, by voice vote (Oct. 25, Congressional Record S17668);

Long UP amendment No. 966, of a technical and corrective nature, by voice vote (Oct. 25, Congressional Record S17668);

Bumpers UP amendment No. 967, deleting certain language stating the sense of the Senate concerning points of order against inclusion of incentives or mechanisms in any conference report on this measure, by voice vote (Oct. 25, Congressional Record S17683);

Long UP amendment No. 968, of a technical nature, by voice vote (Oct. 25, Congressional Record S17684);

Metzenbaum amendment No. 1505 (modified), imposing an excise tax on industry and utility use of oil and gas by new electric powerplants and new major fuel-burning installations and existing coal capable facilities, by rollcall vote (No. 580), of 51 yeas, 37 nays (Oct. 27, Congressional Record S17871);

Bumpers UP amendment No. 975 (to amendment No. 1505) suspending the excise tax on business oil and natural gas while expedition efforts to convert to other fuels are underway, by voice vote (Oct. 27, Congressional Record S17880);

Danforth UP amendment No. 977 (to amendment No. 1505), exempting from the tax the use of oil and natural gas as feedstocks for ammonia and petrochemicals, and the use of oil and natural gas for process use, by voice vote (Oct. 27, Congressional Record S17888);

ACTION

(ALL CONGRESSIONAL RECORD PAGE NUMBERS
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H.R. 5263★—Continued

SENATE ACTION—Continued

AMENDMENTS—Continued

- Oct. 25, 1977
No. 25
(1486) (Kennedy) Modifies the provision in section 1054 (a) to authorize rather than to require that any new energy taxes provided by the bill be accompanied by tax incentives.
- Oct. 25, 1977
No. 26
(1487) (Kennedy) Modifies the provision in section 1054 (b) (3) (A) to allow an amount up to, rather than equal to, taxes raised in the bill to be transferred to the trust fund for energy production, conservation and conversion.
- Oct. 25, 1977
No. 27
(1488) (Dole, Kennedy) Provides a refundable credit of 20 percent on the first \$2,000 of expenditures on home insulation and other energy conserving components (maximum of \$400). The amendment would delete this credit.
- Oct. 25, 1977
No. 28
(1489) (Bayh, Abourezk, Anderson, Eagleton, Javits, Morgan, Zorinsky) Authorizes the Secretary of Agriculture to permit the use of set-aside acreage for the production of any agricultural or forestry product which is to be used or sold for primary use in the manufacture of gasoline blend fuel which is exempted from taxation.
- Oct. 25, 1977
No. 29
(1490) (Mathias) Residential insulation and energy conservation credit provided by the bill is effective for expenditures made on or after April 20, 1977, the date of the President's address on the energy crisis. This amendment would change the effective date to January 1, 1977.
- Oct. 25, 1977
No. 30
(1491) (Mathias) Changes the effective date for the residential energy credit to January 1, 1976.
- Oct. 25, 1977
No. 31
(1492) (Percy) Increases the existing investment tax credit from 10 percent to 15 percent for electric motors (between 1 and 125 horsepower) which meet an energy efficiency standard.
- Oct. 25, 1977
No. 32
(1493) (Percy) Eliminates effective December 31, 1977, existing excise taxes on alcohol where the alcohol is used as a fuel, alone or in the mixture with gasoline or other motor fuels.
- Oct. 25, 1977
No. 33
(1494) (Percy) Establishes an experimental research and development project to test the feasibility of alcohol fuels for motor vehicles. An executive agency would be selected to operate passenger vehicles equipped to use fuel containing 90 percent alcohol. The project period would not exceed three years.
- Oct. 25, 1977
No. 34
(1495) (Percy) Repeals the existing income tax deduction for State and local gasoline taxes.

Adopted—Continued

- Domenici UP amendment No. 978*, providing a refundable tax credit to the elderly for energy costs, by voice vote (Oct. 27, Congressional Record S17885);
- Heins amendment No. 1524*, striking section 1029 providing a 20-percent refundable tax credit for intercity bus companies, by rollcall vote (No. 584), of 43 yeas, 42 nays (Oct. 27, Congressional Record S17903);
- Percy amendment No. 1514*, authorizing payments to the States from revenues collected from taxes on crude oil to repair Federal-aid highways, by voice vote (Oct. 27, Congressional Record S17908);
- Percy amendment No. 1493 (modified)*, eliminating excise taxes on alcohol used as a fuel, by voice vote (Oct. 27, Congressional Record S17912);
- Percy amendment No. 1494*, establishing an alcohol fuels research and development project, by voice vote (Oct. 27, Congressional Record S17920);
- Percy UP amendment No. 983*, adding to the term specially defined energy property "energy efficient replacement electric motors," by voice vote (Oct. 27, Congressional Record S17980);
- Bayh amendment No. 1489*, authorizing the use of set-aside acreage for production of agricultural commodities used to produce fuels, by voice vote (Oct. 27, Congressional Record S17930);
- DeConcini UP amendment No. 984*, including "evaporator coolers" in category of energy saving devices, by voice vote (Oct. 28, Congressional Record S17997);
- Garn amendment No. 1528*, allowing the 20 percent tax credit for an installation of hydrogen equipment for purpose of energy conservation, by voice vote (Oct. 28, Congressional Record S17998);
- Garn UP amendment No. 985*, allowing a \$300 tax credit for the purchase of or conversion to a hydrogen-powered vehicle, by voice vote (Oct. 28, Congressional Record S17999);
- Garn UP amendment No. 986*, allowing a tax credit for the development of petroleum from tar sands as well as from oil shale, by voice vote (Oct. 28, Congressional Record S18000);
- Schmitt UP amendment No. 987*, clarifying nature with regard to water purification or desalination, by voice vote (Oct. 28, Congressional Record S18000);
- Schmitt UP amendment No. 988 (modified)*, providing a 10 percent credit incentive for capital investments in equipment which is substantially more efficient in its use of oil and gas, by voice vote (Oct. 28, Congressional Record S18000);
- Schmitt UP amendment No. 989*, authorizing a tax credit for electric powered vehicles, even if they do not have four wheels, by voice vote (Oct. 28, Congressional Record S18001);
- Bumpers UP amendment No. 990*, permitting extension of gasoline tax whether or not tax incentives are finally adopted as part of the bill, by voice vote (Oct. 28, Congressional Record S18001);
- MoIntyre amendment No. 1521 (modified)*, making certain wood- and peat-burning equipment eligible for the residential energy tax credit, by voice vote (Oct. 28, Congressional Record S18006);
- Moynihan amendment No. 1525*, providing a tax credit related to increased refined petroleum product duties or fees, by voice vote (Oct. 28, Congressional Record S18007);
- Javits UP amendment No. 992*, allowing the New York State Power Authority to sell power without limitation by the two contiguous counties' regulation, by voice vote (Oct. 28, Congressional Record S18009);

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 5263★—Continued

SENATE ACTION—Continued

AMENDMENTS—Continued

Adopted—Continued

- Oct. 25, 1977
No. 35
(1496) (Percy, Pell, Javits) Imposes a fuel inefficiency tax beginning with the 1979 model year. For 1979 models getting less than 16 mpg, a tax ranging from \$200 to \$800 would be imposed; for 1980 models getting less than 18 mpg, \$200 to \$400; for 1981 models getting less than 20 mpg, \$200 to \$600; for 1982 models getting less than 22 mpg, \$200 to \$800; for 1983 models getting less than 25 mpg, \$200 to \$1,200; for 1984 models getting less than 28 mpg, \$200 to \$1,200; for 1985 models getting less than 27 mpg, \$200 to \$1,200.
- Oct. 25, 1977
No. 36
(1497) (Bellmon, Bartlett) Amends the Emergency Petroleum Allocation Act of 1973 to exempt from price controls oil from a property producing more than 10 barrels per day (stripper wells produce 10 or less) but not more than 20 barrels from a zone between 2,000 and 4,000 feet, 25 barrels from a zone between 4,000 and 6,000 feet; 30 barrels from a zone between 6,000 and 8,000 feet; and 35 barrels from a depth greater than 8,000 feet. In order to qualify, a property must be producing oil at the maximum feasible rate throughout a 12-month qualifying period and must conform with recognized conservation practices.
- Oct. 25, 1977
No. 37
(1498) (Bellmon, Bartlett) Phases out price controls for domestic crude oil by September 30, 1981 by permitting fractional monthly increases from the ceiling price of controlled oil. By September 30, 1981, the aggregate of such monthly increases would bring the price of crude oil subject to price controls to a level equal to that of domestic crude oil not subject to price controls.
- Oct. 25, 1977
No. 38
(1499) (Bellmon, Bartlett) Amends the Emergency Petroleum Allocation Act of 1973 to revise the method of establishing price controls for "old oil" and "new oil", which would be set at the February 1976 control price plus the GNP implicit price deflator for each tier.
- Newly discovered oil (from a property with no production during the first 90 days of 1977), oil from marginal wells and stripper wells would not be subject to price controls.
- Marginal wells production would be defined as:
- less than 20 bbls/day for well at depth of 2000-4000 ft.
 - less than 25 bbls/day for well at depth of 4000-6000 ft.
 - less than 30 bbls/day for well at depth of 6000-8000 ft.
 - less than 35 bbls/day for well at depth over 8000 ft.
- Authority would also be granted to the President to exempt additional high cost recovery oil.

- Stevens UP amendment No. 903*, exempting from the 2-cent tax increase gasoline used as fuel in commercial fishing vessels, by voice vote (Oct. 28, Congressional Record S18017);
- Hathaway UP amendment No. 998*, clarifying sec. 1044, allowing credit for production of oil and gas from nonconventional sources, by voice vote (Oct. 28, Congressional Record S18029);
- Jackson UP amendment No. 998*, allowing the tax credit against the excise tax on business use of oil and natural gas for facilities for production of synthetic liquid fuels, by voice vote (Oct. 28, Congressional Record S18081);
- Javits UP amendment No. 999*, allowing veto by the two Houses of Congress within 80 days after the President utilizes his authority to impose any new fees, tariffs, or quotas on petroleum imports, by voice vote (Oct. 28, Congressional Record S18032);
- Kennedy amendment No. 1467 (modified)*, reducing from 40 percent to 15 percent the additional tax credit for equipment used by businesses in their conversions from oil and gas to other fuels, by voice vote (Oct. 28, Congressional Record S18052) (motion tabling unmodified version of this amendment was rejected by rollcall vote (No. 594) of 24 yeas, 50 nays (Oct. 28, Congressional Record S18052));
- Durkin amendment No. 1540 (modified)*, providing a refundable tax credit of 15 percent of the cost of home heating oil, by voice vote (Oct. 29, Congressional Record S18136) (motion tabling Durkin amendment rejected by rollcall vote (No. 597), of 27 yeas, 48 nays (Oct. 28, Congressional Record S18136));
- Percy amendment No. 1523*, establishing a White House Conference on Energy Conservation, by voice vote (Oct. 29, Congressional Record S18142);
- Ribicoff UP amendment No. 1003*, establishing an energy production, conservation, and conversion trust fund, by voice vote (Oct. 29, Congressional Record S18152);
- Hathaway UP amendment No. 1004*, suspending import duty on insulation material for 18 months, by voice vote, Oct. 29, Congressional Record S18161);
- Danforth UP amendment No. 1005*, providing that the business conservation credit specifically include the replacement of fluorescent lighting systems, by voice vote (Oct. 29, Congressional Record S18161);
- Hathaway UP amendment No. 1006*, including "dam structure" in the definition of equipment used in the production of energy by hydroelectric power which is eligible for the tax credit provided for by sec. 1031, by voice vote (Oct. 29, Congressional Record S18164);
- Tower UP amendment No. 1007*, including certain electrical heat equipment within the definition of "energy property" for the purpose of tax credit, by voice vote (Oct. 29, Congressional Record S18164);
- Bellmon UP amendment No. 1008*, adding silicone controlled rectifier unit to the list of devices to conserve energy, by voice vote (Oct. 29, Congressional Record S18166);
- Kennedy amendment No. 1483*, eliminating the deductibility of certain geological and geophysical costs, by voice vote (Oct. 29, Congressional Record S18178);
- Weicker amendment No. 1545 (modified)*, authorizing funds for energy stamp demonstration projects for fiscal years 1978 through 1980, by voice vote (Oct. 31, Congressional Record S18201);

ACTION

(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

TITLE AND DESCRIPTION

H.R. 5263★—Continued

SENATE ACTION—Continued

AMENDMENTS—Continued

- Oct. 25, 1977
No. 39
(1500)
(Bellmon, Bartlett) Amends the Emergency Petroleum Allocation Act of 1973 to exempt newly discovered crude oil from price controls where the oil is produced and sold from a property which had no crude oil production and sales during the 90-day period prior to April 20, 1977.
- Oct. 25, 1977
No. 40
(1501)
(Bellmon, Bartlett, Hansen) Amends the Emergency Petroleum Allocation Act of 1973 to exempt crude oil produced by enhanced recovery methods from price controls where that "enhanced recovery crude oil" is produced as a result of injection of fluids and/or other materials into the reservoir and was initiated or expanded after April 20, 1977.
- Oct. 25, 1977
No. 41
(1502)
(Bellmon, Bartlett, Hansen) Amends the Emergency Petroleum Allocation Act of 1973 to provide that in determining the total number of wells on a property producing crude oil, both the wells producing crude oil and all wells which are used to inject water and/or other materials into a reservoir for the purpose of increasing crude oil recovery would be included.
- Oct. 25, 1977
No. 42
(1503)
(Helms) Amends the Equal Educational Opportunities Act of 1974 to prohibit the busing of school children during any period when U.S. imports of crude oil and refined petroleum products exceed 40 percent of total U.S. petroleum demand during the calendar year immediately preceding the new school year.
- Oct. 25, 1977
No. 43
(1504)
(Lugar) Establishes "The Balanced Budget and Federal Indebtedness Trust Fund" which would be funded by any increase in revenues created by the adoption of a crude oil equalization tax, tax on crude oil at the wellhead, etc. (Would not apply to any taxes on crude oil relating to types of uses of crude oil.) Amounts transferred to this trust fund would first be used to reduce any Federal deficits for the fiscal year in which any tax was collected. Thereafter trust funds would be used to reduce indebtedness of the Federal Government. Any trust fund surplus in excess of those payments would become part of the general fund.

Adopted—Continued

- Chiles amendment No. 1547*, allowing a refundable tax credit for increased residential energy costs attributable to imported oil, by voice vote (Oct. 31, Congressional Record S18204);
- McClure amendment No. 1546*, allowing additional tax credit for electric motor vehicles used in a trade or business, by voice vote (Oct. 31, Congressional Record S18206);
- Schwecker UP amendment No. 1014*, extending the tax credit to coke gas producing facilities, by voice vote (Oct. 31, Congressional Record S18206);
- Bartlett amendment No. 1502*, amending the Emergency Petroleum Allocation Act of 1973 with regard to the definition of "stripper well", by rollcall vote (No. 603) of 62 yeas, 24 nays (Oct. 31, Congressional Record S18212);
- Anderson UP amendment No. 1015*, extending the tax credit for home heating oil to propane gas used for home heating purposes, by voice vote (Oct. 31, Congressional Record S18227);
- Riegle UP amendment No. 1018*, providing for refund of any increase in duty on refined petroleum products used by a public utility unable to obtain sufficient domestic products, by voice vote (Oct. 31, Congressional Record S18227);
- Melcher UP amendment No. 1017 (modified)*, expediting required Federal permits and authority for oil pipelines from the west coast to northern tier and inland States, by voice vote (Oct. 31, Congressional Record S18227);
- Long UP amendment No. 1020*, of a technical nature, by voice vote (Oct. 31, Congressional Record S18232); and
- Long UP amendment No. 1021*, to the title of the bill, by voice vote (Oct. 31, Congressional Record S18240).

Rejected:

- Helms amendment No. 1503*, prohibiting the use of busing for school integration during times of energy crisis, tabled by rollcall vote (No. 579) of 55 yeas, 31 nays (Oct. 28, Congressional Record S17750);
- Jackson amendment No. 1506*, deleting sec. 1054, providing additional tax incentives for the production and conservation of energy for conversion to alternative energy sources, by rollcall vote (No. 582) of 38 yeas, 56 nays (Oct. 27, Congressional Record S17890);
- Dois amendment No. 1488*, striking section providing credit on expenditures on home insulation and other energy conserving components tabled by rollcall vote (No. 587) of 62 yeas, 16 nays (Oct. 27, Congressional Record S17921);
- Peckwood UP amendment No. 988* (in the nature of a substitute for amendment No. 1488), tabled by rollcall vote (No. 586) of 80 yeas, 2 nays (Oct. 27, Congressional Record S17921);
- Hathaway amendment No. 1519*, eliminating the tax credit for production of oil and gas from nonconventional sources, by rollcall vote (No. 588) of 35 yeas, 49 nays (Oct. 28, Congressional Record S18010);
- Hart UP amendment No. 994*, deleting oil shale production from the tax credit for nonconventional source production, by rollcall vote (No. 589) of 36 yeas, 47 nays (Oct. 28, Congressional Record S18018);
- McIntyre UP amendment No. 995*, striking subsection (b) on the limitation of President's authority to adjust imports of petroleum, by rollcall vote (No. 590) of 23 yeas, 58 nays (Oct. 28, Congressional Record S18024);

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
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H.R. 5263★—Continued

SENATE ACTION—Continued

AMENDMENTS—Continued

Oct. 25, 1977
No. 44
(1505)

(Metzenbaum, Bayh, Brooke, Bumpers, Durkin, Ford, Hart, Heinz, Jackson, Kennedy, Percy) Imposes an excise tax on industrial and utility use of oil and gas by new electric powerplants and new major fuel-burning installations and existing coal-capable facilities. A per barrel tax on oil would be imposed as follows:

	Existing Coal-Capable Facility	New Facility
1979 -----	\$0.60	\$6.00
1980 -----	1.20	6.00
1981 -----	2.00	6.00
1982 -----	2.90	6.00
1983 -----	4.00	6.00
1984 -----	5.00	6.00
1985 and thereafter -----	6.00	6.00

A variable tax on natural gas would be imposed equal to the excess of the regional Btu equivalency price for No. 2 distillate oil (inclusive of oil consumption tax) over the taxpayer's acquisition cost for gas. Exempt uses would include residential; transportation; on-farm agricultural; commercial; exploration, development, and transmission of oil and gas; and exempt processes. Temporary exceptions could be granted by the Secretary of Treasury.

For existing coal-capable facilities, taxpayers would be provided with a dollar-for-dollar credit against the tax. Where investment expenditures exceed the excise tax for that year, the excess could be carried forward. Tax liabilities for 1979 and 1980 could be carried forward to 1981. An election is provided to take the regular investment tax credit instead of a carryover of creditable expenditures. Where qualified investments are made in property which is financed by industrial development bonds on which interest is exempt from Federal income tax, only 50% of the expenditures for such property would qualify as a credit against the excise tax.

Oct. 26, 1977
No. 45
(1506)

(Jackson, Bumpers) Eliminates sec. 1054(a) which provides that no energy tax shall be imposed unless there is also provision for tax incentives and other economic incentives for increased production and conservation of energy and for conversion to alternative sources of energy.

Oct. 26, 1977
No. 46
(1507)

(Kennedy) Provides a phaseout of the residential insulation and energy conservation credit for taxpayers earning between \$25,000 and \$50,000. Taxpayers earning \$50,000 or more would receive no credit.

Rejected—Continued

Magnuson UP amendment No. 1000, making the energy investment tax credits nonrefundable, by rollcall vote (No. 593) of 30 yeas, 47 nays (Oct. 28, Congressional Record S18044);

Allen UP amendment No. 1001 (to Kennedy amendment No. 1467), reducing from 40 to 20 percent the additional refundable tax credit for conversions, tabled by rollcall vote (No. 595) of 41 yeas, 34 nays (Oct. 28, Congressional Record S18059);

Percy amendment No. 1495, repealing the income tax deduction for State and local gasoline taxes, tabled by rollcall vote (No. 598) of 65 yeas, 12 nays (Oct. 29, Congressional Record S18147);

Roth amendment No. 1533, expressing the sense of the Senate that the Senate conferees reject all new taxes in this bill relating to crude oil, by rollcall vote (No. 599) of 30 yeas, 47 nays (Oct. 29, Congressional Record S18150);

Roth amendment No. 1534, transferring to the social security trust fund any energy tax revenues not used for energy purposes, tabled by rollcall vote (No. 600) of 57 yeas, 18 nays (Oct. 29, Congressional Record S18165);

Dole UP amendment No. 1010, deleting the 10 percent investment tax credit for insulation of business property, tabled by rollcall vote (No. 601) of 36 yeas, 35 nays (Oct. 29, Congressional Record S18170);

Kennedy amendment No. 1508 (modified), providing that certain taxpayers whose income includes income from production of oil or gas shall not be eligible for benefits conferred by this bill, tabled by rollcall vote (No. 602) of 55 yeas, 23 nays (Oct. 31, Congressional Record S18198);

Dole UP amendment No. 1019, in the nature of a substitute embodying provisions of the House-passed bill, tabled by rollcall vote (No. 605) of 74 yeas, 14 nays (Oct. 31, Congressional Record S18231);

Motion tabling Bartlett amendment No. 1497, exempting from price controls on oil stripper wells of marginal production, tabled by rollcall vote (No. 604) of 43 yeas, 46 nays (Oct. 31, Congressional Record S18217). (This amendment was subsequently withdrawn.)

CONFERENCE ACTION

Nov. 3, 1977.—House disagreed to amendments of the Senate, requested a conference with the Senate, and named the following conferees: Messrs. Ullman, Ashley, Staggers, Bolling, Foley, Rostenkowski, Vanik, Corman, Waggonner, Rangel, Dingell, Rogers, Eckhardt, Sharp, Moffett, Wilson, Reuss, Archer, Steiger, Anderson, Brown of Ohio, Horton, Wydler, Brown of Michigan, and Collins.

Nov. 4, 1977.—Senate insisted on its amendments, agreed to a conference with the House, and named the following conferees: Messrs. Long, Talmadge, Ribicoff, Gravel, Bentsen, Hathaway, Matsunaga, Moynihan, Curtis, Hansen, Dole, Packwood, and Laxalt.

Oct. 11, 1978.—Conference report filed in the Senate (S. Rept. 95-1324).

Oct. 12, 1978.—Conference report filed in the House (H. Rept. 95-1773).

Oct. 14, 1978.—Senate agreed to conference report as described below, by rollcall vote (No. 515), of 60 yeas, 17 nays (Congressional Record S18636), after taking the following action in connection therewith:

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
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H.R. 5263★—Continued

CONFERENCE ACTION—Continued

AMENDMENTS—Continued

- Oct. 26, 1977
No. 47
(1506)
- (Kennedy) Denies any credit, deduction, exclusion, or reduction of tax available under the bill to any taxpayer whose oil and gas production exceeds the quantitative limitations which the oil and gas depletion allowance applies (now 2,000 barrels per day).
- Oct. 26, 1977
No. 48
(1509)
- (Kennedy) Limits the depletion allowance for any mineral to cost.
- Oct. 26, 1977
No. 49
(1510)
- (Kennedy) Limits the depletion allowance for geothermal deposits to cost.
- Oct. 26, 1977
No. 50
(1511)
- (Kennedy) Reduces the basis of specially defined energy property for the purposes of depreciation, etc., by the amount of the 40 percent additional tax credit allowed. (Under H.R. 5263, as reported by the Finance Committee, alternative energy property is entitled to a 40 percent additional tax credit, without any reduction in basis. Specially defined energy property is entitled to a 10 percent additional tax credit, similarly without basis reduction.)
- Oct. 26, 1977
No. 51
(1512)
- (Hathaway) Makes the tax credit for residential insulation expenditure effective after:
- (a) Apr. 20, 1977, for primary residences constructed before Dec. 31, 1939;
 - (b) Dec. 31, 1977, for primary residences constructed before Dec. 31, 1959; and
 - (c) Dec. 31, 1978, for primary residences constructed before Apr. 20, 1977.
- Would eliminate the tax credit for business insulation property expenditures.
- Oct. 26, 1977
No. 52
(1513)
- (Hathaway) The Secretary of Energy would be required to provide allocation regulations for home insulation materials, based on regional needs. The Council on Wage and Price Stability would be authorized to set temporary price ceilings on home insulation materials for 1 year. The Consumer Products Safety Commission would be required to issue regulations regarding quality standards for home insulation materials.
- Oct. 26, 1977
No. 53
(1514)
- (Percy) Authorizes annual payments for fiscal years 1978-1981 to the States out of the revenues from any new tax on crude oil which may be imposed. These amounts would be distributed in accordance with the existing formula for noninterstate highway aid to the States and could be used only for resurfacing, restoring, and rehabilitating Federal-aid highways.

- Agreed to motion to close further debate on the conference report, by rollcall vote (No. 497), of 71 yeas, 13 nays (Congressional Record S18762);
- Rejected a motion to table the conference report, by rollcall vote (No. 506), of 22 yeas, 56 nays (Congressional Record S18810);
- Tabled Abourezk motion to recommit the conference report with instructions to provide substitute language for the Residential Energy Credit section, by rollcall vote (No. 510), of 58 yeas, 16 nays (Congressional Record S18817);
- Tabled Abourezk motion to recommit the conference report with instructions to delete section on Refined Lubricating Oil, by rollcall vote (No. 512), of 61 yeas, 12 nays (Congressional Record S18821); and
- Tabled Weicker motion to recommit the conference report, by rollcall vote (No. 514), of 67 yeas, 11 nays (Congressional Record S18831).
- Oct. 15, 1978.—House agreed to conference report as described below, by rollcall vote (No. 932), of 231 yeas, 168 nays (Congressional Record H13428-13427).

Committee of Conference Action

RESIDENTIAL ENERGY CREDITS

RESIDENTIAL INSULATION AND OTHER ENERGY-CONSERVING
COMPONENT CREDIT

The conference agreement follows the House bill with the following changes. First, the credit is to be 15 percent of the first \$2,000 of qualifying expenditures, for a maximum credit of \$300. Second, the credit is to be available for expenditures made on or after Apr. 20, 1977, and before Jan. 1, 1988. Third, a credit carryover is provided to the extent that the credit exceeds the taxpayer's tax liability; the carryover is to extend for 2 years beyond the termination date of the credit, i.e., through taxable years ending before Jan. 1, 1988. Fourth, a credit relating to qualifying expenditures made during 1977 is to be claimed (along with any credit relating to 1978 qualifying expenditures) only on the taxpayer's 1978 tax return and, subject to the carryover provision, only against the taxpayer's 1978 tax liability. Fifth, the credit would be available for automatic energy-saving thermostats (as well as clock thermostats) and energy usage display meters. Sixth, the credit is applicable to replacement burners on either oil-fired furnaces or boilers.

RESIDENTIAL RENEWABLE ENERGY SOURCE EQUIPMENT CREDIT

The conference agreement follows the Senate amendment, deleting, however, the item providing the credit would be refundable; the item providing that the amount of any loan made under the non-tax energy provisions would be reduced by the amount of the credit allowed; the item providing the credit would apply to leased solar energy equipment; the item applying the credit to equipment using wind energy for transportation; the item applying the credit to equipment using solar energy in the production of electricity; and the item relating to prohibition of onsite inspection. In addition, certain other changes are made. First, the credit is to be nonrefundable, and, instead, a credit carryover is provided to the extent that the credit exceeds the taxpayer's tax liability; the carryover is to extend for 2 years beyond the termination date of the credit, i.e., through taxable years ending before Jan. 1, 1988. Second, a credit relating to qualifying ex-

ACTION

(ALL CONGRESSIONAL RECORD PAGE NUMBERS
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H.R. 5263★—Continued

AMENDMENTS—Continued

- Oct. 26, 1977
No. 54
(1515) (Tower) Expands the definition of equipment eligible for the additional 40 percent refundable tax credit for alternative energy property to include equipment which replaces equipment using oil or gas as a fuel in an industrial process and which uses electricity produced by a fuel other than oil and gas.
- Oct. 26, 1977
No. 55
(1516) (Hart) Eliminates sec. 1041 which permits the use of industrial development bonds for coal gasification and liquefaction and bioconversion facilities; would eliminate sec. 1042 allowing percentage depletion for peat, geothermal deposits and geopressurized methane gas; would eliminate sec. 1043 which provides an option to deduct intangible drilling costs and certain geological and geophysical costs in the case of geothermal deposits and geopressurized methane gas; would eliminate sec. 1044 providing a tax credit for production of oil and gas from nonconventional sources (oil shale, etc.).
- Oct. 26, 1977
No. 56
(1517) (Hart) Makes the credit for production of oil and gas from nonconventional sources available only after the Secretary of the Treasury determines, after public notice and hearing, that such a credit is necessary to encourage production of oil and gas from nonconventional sources. The Secretary would be required to reexamine the necessity of the credit annually.
- Oct. 26, 1977
No. 57
(1518) (Hart) Eliminates sec. 1054(a) which provides that no energy tax shall be imposed unless there is also provision for tax incentives and other economic incentives for increased production and conservation of energy and for conversion to alternative sources of energy.
- Oct. 26, 1977
No. 58
(1519) (Hart) Eliminates sec. 1044 which provides a \$3 per barrel tax credit for oil produced from shale and a credit of 50 cents per thousand cubic feet of gas produced from geopressurized methane deposits and tight rock formations.
- Oct. 26, 1977
No. 59
(1520) (Hart) Eliminates the \$3 per barrel credit for oil produced from shale.
- Oct. 26, 1977
No. 60
(1521) (McIntyre, Anderson) Expands the definition of items eligible for the residential solar energy tax credit to include wood-burning equipment used for residential heating purposes.
- Oct. 26, 1977
No. 61
(1522) (McIntyre) Eliminates the provision in sec. 1055(b) which would clarify the President's authority to adjust imports of refined petroleum products for national security purposes.

CONFERENCE ACTION—Continued

Committee of Conference Action—Continued

RESIDENTIAL ENERGY CREDITS—Continued

RESIDENTIAL RENEWABLE ENERGY SOURCE EQUIPMENT CREDIT—CON.

penditures made during 1977 is to be claimed (along with any credit relating to 1978 qualifying expenditures) only on the taxpayer's 1978 tax return and, subject to the carryover provision, only against the taxpayer's 1978 tax liability.

TRANSPORTATION TAX PROVISIONS

GAS GUZZLER TAX AND USE OF PROCEEDS

The conference agreement generally follows the House bill with several modifications.

First, under the conference agreement, no tax is imposed on 1979 model year automobiles. Second, the mileage standards, and generally the tax rates, applicable to each model year from 1979 through 1985 are deferred one year under the conference agreement. Thus, the mileage standards which the House bill would apply to model year 1979 are applied to model year 1980; the standards that the House bill would apply to model year 1980 are applied to model year 1981, etc. Beginning with model year 1983, the fuel efficiency standards below which a passenger automobile will be subject to tax are reduced one mile per gallon. Under the conference agreement, the fuel efficiency standards below which a passenger automobile will be subject to tax will generally start from 4 to 6.5 miles per gallon (depending on the year involved) below the fleetwide average standards of EPA. The rates of tax are rounded to the nearest \$50, and the lowest two rates of tax for the 1980 model year and the lowest rate of tax for the 1981 and 1982 model years are reduced. Thus, the tax rates for model year 1980 passenger automobiles would range from \$200 (for a passenger automobile with a mileage rating of at least 14, but less than 15, miles per gallon) to \$550 (for a passenger automobile with a mileage rating of less than 13 miles per gallon). For the 1986 model year and later model years, the tax rates would range from \$500 (for a passenger automobile with a mileage rating of at least 22.5, but less than 23.5, miles per gallon) to \$3,850 (for a passenger automobile with a mileage rating of less than 12.5 miles per gallon).

The conference agreement also narrows the group of vehicles which are subject to the tax. As under the House bill, the automobiles to which this tax applies generally include any 4-wheel vehicle propelled by fuel (1) which is manufactured primarily for use on public streets, roads and highways (except any vehicle operated exclusively on a rail or rails), and (2) which is rated at no more than 6,000 pounds gross vehicle weight.

However, the conference agreement excludes from the application of the tax any vehicle which is treated as a nonpassenger automobile under the rules which were prescribed by the Secretary of Transportation for purposes of sec. 501 of the Motor Vehicle Information and Cost Savings Act (15 U.S.C. 2001) and which were in effect on the date of the enactment of this provision. Thus, even if these rules are later changed, a vehicle which is described as a nonpassenger automobile under the rules currently in effect would not be subject to the gas guzzler tax. Also, as in the House bill, vehicles which are equipped with 4-wheel drive and other significant features designed to equip them for off-highway operation would not be subject to the gas guzzler tax.

Another modification exempts emergency vehicles from the gas guzzler tax. This exemption covers any vehicles sold for use and used (1) as an ambulance or combine ambulance-hearse,

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 5263—Continued

AMENDMENTS—Continued

- Oct. 26, 1977
No. 62
(1523)
- (Domenici, Brooke, Case, Chiles, Church, Hart, Haskell, Heinz, Helms, Humphrey, Leahy, Stone) Provides individuals age 65 or over with a tax credit of \$75 per year. For persons with income of \$7,500 a year the credit would be gradually phased out. The credit would be refundable (individuals would receive a payment to the extent their tax liability did not equal the amount of the credit). The provision would be available after Dec. 31, 1977 and before Jan. 1, 1986.
- Oct. 26, 1977
No. 63
(1524)
- (Heinz) Eliminates sec. 1029 which provides a 20-percent refundable tax credit for bus companies based on a company's bus passenger miles and a per passenger mile fuel efficiency of the company's intercity buses over the per passenger mile fuel efficiency of automobiles. (The credit that would be eliminated would be required to be used one-half for fare reduction and one-half for investment in bus terminals and equipment.)
- Oct. 27, 1977
No. 64
(1525)
- (Moynihan, Hathaway, Javits, Ribicoff) Allows a refundable tax credit to qualified users of refined petroleum products if the President imposes or increases import duties or fees on those products. Qualified users are hospitals, churches, schools, and residential users. The amount of the credit would be the total amount of the fee, or increase in fee, divided by the quantity of all refined petroleum products sold, multiplied by the quantity of such products used by the taxpayer. Upon application by the taxpayer, advance refunds of the credit would be payable each quarter. (Under H.R. 5263, as reported by the Finance Committee, the President's authority to adjust imports of refined petroleum products under sec. 232 of the Trade Expansion Act of 1962 is clarified.)
- Oct. 27, 1977
No. 65
(1526)
- (Garn) Provides a refundable credit of 10 percent on the first \$2,000 (maximum of \$400) of expenditures on home insulation and other energy-conserving components. This amendment would provide a 20-percent credit of the first \$2,000 (not to exceed \$400) for expenditures on hydrogen energy property used for residential purposes. It also expands the definition of renewable energy source property (entitled to credit of 30 percent of first \$2,000 plus 20 percent of next \$8,000) to include property using solar energy in the production of electricity and property using wind energy for transportation.
- Oct. 27, 1977
No. 66
(1527)
- (Garn) Provides a \$300 credit for the purchase of electric motor vehicles. This amendment would broaden that credit to include hydrogen motor vehicles.

CONFERENCE ACTION—Continued

TRANSPORTATION TAX PROVISIONS—Continued
GAS GUZZLER TAX AND USE OF PROCEEDS—Continued

(2) by the United States or by a State or local government for police or other law enforcement purposes, or (3) for other emergency uses prescribed by the Treasury Department by regulations. The first category of this exception, which applies to ambulances and combination ambulance-hearses regardless of ownership, does not include vehicles used solely as hearses (since they do not require acceleration for emergency use). The second category exempts vehicles used by the United States or by a State or local government for police or other law enforcement purposes. It does not include vehicles used by private law enforcement organizations. The third category, which exempts vehicles used for other emergency uses prescribed by Treasury Department regulations, is intended to give the Treasury Department the discretion to add vehicles used for emergency purposes. This could include, for example, vehicles used by the chief of a fire department if substantially all of the use of the vehicle is for fire department purposes. In promulgating regulations under this provision, the Treasury Department is intended to have the discretion to make distinctions based on ownership of the vehicle and the amount of use for emergency purposes, as well as on the nature of the purposes.

Another modification of the House bill provides special rules for small manufacturers. These rules, which are generally patterned on the special rules for small manufacturers in EPCA, provide that a small manufacturer (that is, a manufacturer of less than 10,000 automobiles per year) may apply to the Secretary of the Treasury for special treatment with respect to all of the automobiles manufactured by the manufacturer during a model year (or with respect to a model type). The term "manufacturer" for this purpose does not include an importer; however, a manufacturer who manufactures some or all vehicles abroad is eligible to apply for this treatment.

If the Secretary determines that it is not feasible for the manufacturer to meet the tax-free fuel economy level for the model year with respect to all of its automobiles, or a particular model type, the Secretary can provide by regulation an alternate rate schedule for such model year automobiles or model type. The alternate rate schedule, which is to be determined by the Secretary only after consultation with the Secretary of Energy, the Secretary of Transportation, and other appropriate Federal officers, is to be based on the maximum fuel economy level which the manufacturer can meet for the model year for all the manufacturers automobiles or a particular model type, as the case may be. In determining an alternate rate schedule, the Secretary may vary the rates of tax, the mileage standards, or both.

The conference agreement omits the House bill provision which would require placement of the gas guzzler tax proceeds in a trust fund to be used for the purpose of reducing the national debt.

REPEAL OF PERSONAL DEDUCTION FOR STATE AND LOCAL TAXES ON GASOLINE

The conference agreement does not include this provision. This provision was enacted into law as a part of H.R. 13511, P.L. 95-600.

EXTENSION OF CURRENT RATE OF FEDERAL TAXES ON GASOLINE AND OTHER MOTOR FUELS

The conference agreement does not include these provisions of both the House bill and the Senate amendment because the excise taxes on gasoline and other motor fuels would be extended

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 5263★—Continued

CONFERENCE ACTION—Continued

AMENDMENTS—Continued

TRANSPORTATION TAX PROVISIONS—Continued

- Oct. 27, 1977
No. 67
(1528)
- (Percy, Stone) Establishes an energy council with 15 members, appointed by the President, representing industry, labor, consumers, and government to prepare for and support a White House Conference on Energy Conservation. The President would be urged to convene the Conference. The Conference would develop recommendations and stimulate a national assessment of problems and solutions relating to energy conservation.
- Oct. 27, 1977
No. 68
(1529)
- (Javits, Brooke, Jackson, Kennedy, Stone) Requires the President to submit to Congress any proposed adjustment to refined petroleum products imports under sec. 232 of the Trade Expansion Act of 1962. The adjustment would not be effective if either House disapproves of the proposal under the procedures in sec. 551 of the Energy Policy and Conservation Act.
- Oct. 27, 1977
No. 69
(1530)
- (Hollings) Makes the residential energy credit, the intercity bus credit, and the energy related depreciable property credit nonrefundable.
- Oct. 27, 1977
No. 70
(1531)
- (Dole) Exempts the first sale of newly discovered oil from mandatory allocation, price controls, and the maximum weighted average first sale price limitation under the Emergency Petroleum Allocation Act of 1973. Newly discovered oil would be oil produced from a property from which oil was not produced and sold before April 20, 1977.
- Oct. 27, 1977
No. 71
(1532)
- (Dole) Provides a refundable tax credit for energy reduction in the amount of twice the percentage reduction in consumption times cost of electricity, oil or gas used to heat the taxpayer's residence or place of business. Thus, if a 7.5-percent reduction were achieved and energy costs totaled \$100,000, a \$15,000 credit would be allowed. The maximum creditable percentage reduction would be 20 percent. Hospitals, churches, and schools would be entitled to the credit.
- Oct. 27, 1977
No. 72
(1533)
- (Roth, Dole, Garn, Hatch, Hayakawa, Helms, Laxalt, Stevens) Enacts a sense of the Senate provision rejecting any new taxes on crude oil whether in the form of a COET or otherwise.
- Oct. 27, 1977
No. 73
(1534)
- (Roth) Requires all revenues from taxes under title II of the Act, minus the revenues from the extension of the existing gasoline tax and minus the revenue loss from all energy tax incentives, to be transferred to the Social Security Trust Fund.

EXTENSION OF CURRENT RATE OF FEDERAL TAXES ON GASOLINE AND OTHER MOTOR FUELS—Continued

by other legislation (H.R. 11733) which has been approved by both the House and the Senate. This other legislation also deals with extension of the Highway Trust Fund and of the current rates of other highway-related excise taxes.

EXEMPTION FROM MOTOR FUELS EXCISE TAXES FOR CERTAIN ALCOHOL FUELS

The conference agreement generally follows the Senate bill; however, under the conference agreement, the exemption would apply only to sales of fuel after Dec. 31, 1978, and before Oct. 1, 1984, and the Secretary of Energy is directed to make annual reports on the use of alcohol in fuels only from 1980 through 1984.

EXEMPTION FROM AGRICULTURAL SET ASIDE REQUIREMENTS FOR ACREAGE USED FOR COMMODITIES FOR PRODUCTION OF ALCOHOL FUELS

The conference agreement does not include this provision of the Senate amendment. However, it is the intent of the conferees that, in determining the need for acreage set-aside programs for particular commodities and the extent of the acreage set-aside programs (under secs. 105A and 107A of the Agricultural Act of 1949, as added by secs. 402 and 502 of the Food and Agriculture Act of 1977), the Secretary of Agriculture take into account the demand for these commodities by producers of alcohol fuels (including fuels which consist of gasoline-alcohol blends) and other fuels.

Reducing the amount of acreage set aside for purposes of the set-aside program by the amount of acreage needed to provide commodities for use in alcohol fuels and other fuels will have the same general effect as allowing set-aside acreage to be used to provide raw materials for alcohol fuels—it will allow the use of "surplus" agricultural land to produce fuel crops. In addition, this approach will alleviate the need to trace production from set-aside acreage to use in alcohol fuels.

Since the conferees understand that the Secretary of Agriculture is required to take into account all sources of demand for agricultural commodities in determining the need for, and the extent of, set-aside programs for agricultural commodities, no statutory changes appear necessary to achieve the result intended by the conferees.

REMOVAL OF REFUND OR CREDIT FOR EXCISE TAXES ON MOTOR FUELS AND LUBRICATING OIL FOR NONBUSINESS, OFFHIGHWAY USES

The conference agreement generally follows the Senate amendment, but the provisions apply only to fuels used after Dec. 31, 1978.

However, the provision relating to the availability of the 2-cents-a-gallon refund of the gasoline tax for commercial fishing vessels is replaced by appropriate cross references to other provisions of present law which make it clear that articles sold as supplies for vessels employed in the fisheries or whaling business are not subject to the excise taxes on fuels or lubricating oil (sec. 4041(g)(1) and sec. 4221(a)(3) and (d)(3)). Where the sale of these items is made other than by the manufacturer, producer, or importer, the Code provides for a refund (or credit) of the tax when the item is sold for use or used as supplies for such vessels (sec. 6413(a) and (b)(2)(B)). The Internal

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 5263★—Continued

AMENDMENTS—Continued

CONFERENCE ACTION—Continued

TRANSPORTATION TAX PROVISIONS—Continued

- Oct. 27, 1977
No. 74
(1535) (Brooke) Changes the residential energy tax credit from 20 percent of the first \$2,000 of energy conservation expenditures to 30 percent of the first \$500.
- Oct. 27, 1977
No. 75
(1536) (Brooke) If there is a tax imposed by the bill, would require rebates for the increase in price of heating oil to residential, school, hospital, and church users.
- Oct. 27, 1977
No. 76
(1537) (Brooke) Clarifies the requirement that property eligible for the residential energy credit conform to existing quality and performance standards prescribed by the Secretary of the Treasury.
- Oct. 27, 1977
No. 77
(1538) (Brooke) Reduces the amount of the residential energy credit for solar, wind, geothermal, and other renewable energy source property to 30 percent of the first \$500 of expenditures plus 15 percent of the next \$1,500. Under H.R. 5263, as reported by the Finance Committee, the renewable energy source residential credit would be 30 percent of the first \$2,000 of expenditures and 20 percent of the next \$8,000.
- Oct. 27, 1977
No. 78
(1539) (Garn) Provides a \$3 per barrel credit for shale oil produced from shale oil property. This amendment would extend the credit to include oil produced from tar sands.
- Oct. 27, 1977
No. 79
(1540) (Hathaway, Brooke, Durkin) Provides a refundable income tax credit of 15 percent of the cost of home heating oil (maximum of \$150). Credits would be phased out for taxpayers with an adjusted gross income of between \$15,000 and \$30,000.
- Oct. 28, 1977
No. 80
(1542) (Hart) Requires the Consumer Product Safety Commission to issue final safety standards on cellulose insulation and to report its findings to Congress within 6 months after enactment.
- Oct. 28, 1977
No. 81
(1543) (Percy, Hart, Javits, Pell) Imposes a fuel inefficiency tax on passenger automobiles beginning with model year 1979.
- Oct. 28, 1977
No. 82
(1544) (Riegle) If the President adjusted imports of refined petroleum products under sec. 232 of the Trade Expansion Act of 1962, then imports of such products for use by a regulated public utility would be entered free of charges imposed under sec. 232. The Secretary of the Treasury must determine that domestic supplies of such products are insufficient to meet the requirement of the utility.

REMOVAL OF REFUND OR CREDIT FOR EXCISE TAXES ON MOTOR FUELS
AND LUBRICATING OIL FOR NONBUSINESS, OFFHIGHWAY USES—CON.

the fisheries or whaling business when used (1) exclusively for the purpose of catching shrimp and other types of aquatic life for sale commercially as bait or (2) on specific trips exclusively for catching fish all of which are to be sold commercially (Rev. Rul. 65-134, 1965-1 C.B. 492). These cross references make it clear that no change is intended with respect to these exemptions for commercial fishing vessels.

REPEAL OF EXCISE TAX ON BUSES

The conference agreement follows this provision of the House bill and the Senate amendment.

REPEAL OF EXCISE TAX ON BUS PARTS

The conference agreement follows this provision of the House bill and the Senate amendment.

REMOVAL OF EXCISE TAX ON CERTAIN ITEMS USED ON OR IN CONNECTION WITH INTERCITY, LOCAL, OR SCHOOL BUSES

The conference agreement follows the provisions of the House bill and the Senate amendment.

TAX CREDIT FOR CERTAIN COMMUTER VEHICLES

The conference agreement generally follows the Senate bill in allowing the full 10-percent investment tax credit for certain vehicles used in van pooling, but it does not allow the additional 10-percent business energy credit for any of these vehicles. The full credit would apply only to vehicles acquired by the taxpayer after the date of enactment and placed in service prior to Jan. 1, 1986.

Several changes are made in the definition of eligible vehicles. The eligible vehicles are redesignated as "commuter highway vehicles," the passenger seating capacity of which is at least 8 adults (not including the driver) and at least 80 percent of the mileage use of which is for vanpooling. Generally, use for vanpooling means use for the purpose of transporting the taxpayer's employees between their residences and their places of employment on trips during which the number of employees transported for this purpose is at least one-half of the adult seating capacity of the vehicle (not including the driver). The mileage use which qualifies as vanpooling use includes not only mileage traveled on trips which transport the required number of employees, but also use which is incident to such trips (such as "deadheading"). This revised definition is intended (*inter alia*) to make it clear that a bus, as well as a van, may qualify for the full investment credit under this provision.

In determining whether employees are transported from their homes to their places of employment, it is not necessary that the employees be picked up at, and transported to, their homes. It is sufficient to meet this requirement if the employees are transported to and from some central pickup point (or points) or intermediate location between the employees' residences and places of employment.

Under the normal investment credit rules, as applied to this provision, the credit will be recaptured if the commuter highway vehicle is disposed of within 8 years after it is placed in service. The conference agreement adds a recapture rule which provides, in effect, that recapture will occur if the full investment credit is

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 5263★—Continued

AMENDMENTS—Continued

- Oct. 23, 1977
No. 83
(1545) (Welcker, Baker, Dole, Javits, Mathias) Authorizes \$25 million in each of fiscal years 1978-1980 for at least five projects to demonstrate energy stamp programs to provide assistance to low-income and fixed-income households which presently must devote a major portion of their income to the purchase of utility services.
- Oct. 23, 1977
No. 84
(1546) (McClure) Makes electric motor vehicles used in a trade or business eligible for the additional 10 percent energy tax credit. Would also make equipment used in research, development, and construction of electric motor vehicles eligible for the additional 15 percent business energy tax credit.
- Oct. 23, 1977
No. 85
(1547) (Chiles) Allows individuals a refundable tax credit for the annual increase in home heating and cooling costs attributable to increases in the price of imported residential fuel oil (maximum credit of \$150). Credits would be phased out for individuals earning between \$15,000 and \$30,000. The determination of the amount of the creditable increase would be made on a State-by-State basis.
- Oct. 23, 1977
No. 86
(1548) (Riegle) If the President adjusted imports of refined petroleum products under sec. 232 of the Trade Expansion Act of 1962, then he would be required to establish by Executive Order a refund procedure for public utilities. To qualify for the refund, a utility would be required to demonstrate that domestic supplies of such products are insufficient or unavailable to it.

CONFERENCE ACTION—Continued

TRANSPORTATION TAX PROVISIONS—Continued
TAX CREDIT FOR CERTAIN COMMUTER VEHICLES—Continued

the first 36 months of the operation of the vehicle, the vehicle ceases to be a commuter highway vehicle. In applying the 50 percent of mileage use test to determine whether a vehicle ceases to be a commuter highway vehicle, the test shall be applied on the basis of the entire portion of the 36 month period which falls within the taxable year. If recapture results from a change in use from vanpooling to other business use, the amount of credit which will be recaptured will be two-thirds of the investment credit claimed (assuming the vehicle has a useful life of 3 or 4 years). If recapture results from a change from a vanpooling use to a personal use, the entire amount of the investment credit will be recaptured.

EXCLUSION FROM INCOME OF CERTAIN EMPLOYER-FURNISHED
TRANSPORTATION

The conference agreement generally follows the Senate amendment. However, certain changes are made concerning the transportation to which this provision applies.

In general, to qualify (1) the transportation must be furnished under a plan established in writing by the employer which meets the antidiscrimination requirements generally applicable to tax-exempt pension plans (sec. 401(a)(4)), and (2) the transportation must be by a commuter highway vehicle (which could qualify for the special investment credit if an election were made and the vehicle were acquired during the period for which the full investment tax credit is available).

Furthermore, the exclusion does not apply unless the plan under which the transportation is furnished provides that the value of any transportation is furnished in addition to, and not in lieu of, any compensation otherwise payable to the employee and provides such means of verification as the Secretary of the Treasury prescribes by regulation. Also, the provision does not apply to self-employed individuals (such as partner or proprietors) or former employees even though such individuals or former employees are treated as employees for certain other purposes under sec. 401(c)(1).

The plan under which transportation must be furnished must be reduced to writing prior to the furnishing of transportation under the plan, except that transportation under the plan will be considered qualified for the exclusion if it is reduced to writing no later than July 1, 1979. Thus, the plan will relate back to transportation furnished for the first half of 1979 if the plan is reduced to writing on or before July 1, 1979. There is no requirement that the plan be submitted to the Internal Revenue Service for prior or subsequent approval.

For years beginning prior to the issuance of final regulations, the employer will have been considered to have met the requirement that the plan provides means of verification as the Secretary prescribes by regulation if the plan provides for means of verification which are reasonable under the circumstances.

The managers wish to make it clear that no inference is intended as to whether gross income includes the value of transportation to and from work in other situations, such as where the transportation is furnished by a car or limousine. Also, no inference is intended as to the inclusion in income of other types of "fringe benefits."

TAX CREDIT FOR ELECTRIC OR HYDROGEN MOTOR VEHICLES

The conference agreement does not include the provisions of the House bill and the Senate amendment.

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 5263★—Continued

CONFERENCE ACTION—Continued
TRANSPORTATION TAX PROVISIONS—Continued
ALCOHOL FUELS RESEARCH AND DEMONSTRATION PROJECT

The conference agreement does not include this provision.

CRUDE OIL EQUALIZATION TAX AND REBATES; ENERGY
TRUST FUND

CRUDE OIL EQUALIZATION TAX

The conference agreement does not include this provision.

NATURAL GAS LIQUIDS EQUALIZATION TAX

The conference agreement does not include this provision.

HEATING OIL REFUND AND OTHER HOME HEATING TAX CREDITS

The conference agreement does not include either the House or
Senate provision.

EQUALIZATION TAX REBATES

The conference agreement does not include any rebate provision.

ENERGY COST CREDIT FOR THE ELDERLY

The conference agreement does not include this provision.

SMALL REFINERS STUDY

The conference agreement does not include this provision.

OIL PRICING AMENDMENTS FOR STRIPPER WELLS

The conference agreement does not include this provision.

ENERGY PRODUCTION, CONSERVATION, AND CONVERSION TRUST FUND

The conference agreement does not include this provision.

PAYMENTS TO STATES

The conference agreement does not include this provision.

TAX ON BUSINESS USE OF OIL AND NATURAL GAS;
CREDITS AGAINST THE TAXEXCISE TAX ON BUSINESS USE OF OIL AND GAS AND CREDITS AGAINST
OIL AND GAS USE TAX

The conference agreement does not include this provision.

BUSINESS ENERGY TAX CREDITS

ADDITIONAL INVESTMENT TAX CREDIT FOR ALTERNATIVE ENERGY
PROPERTYThe conference agreement follows the House bill with the following
modifications.The eligible equipment includes the Senate provision of equipment
for producing synthetic liquid, gaseous or solid fuel, but not coke
or coke gas, and equipment which uses coal (including lignite)
as a feedstock for the manufacture of chemicals or other prod-
ucts, except coke or coke gas. Geothermal equipment is defined
as in the Senate bill.

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 5263★—Continued

CONFERENCE ACTION—Continued

BUSINESS ENERGY TAX CREDITS—Continued

ADDITIONAL INVESTMENT TAX CREDIT FOR ALTERNATIVE ENERGY
PROPERTY—Continued

Hydroelectric and nuclear equipment, structures and dams are excluded.

Solar and wind energy equipment are included, as defined in the Senate amendment, and are eligible for a refundable credit. The definition of solar equipment does not include so-called "passive solar" equipment.

The additional investment credit for alternative energy property is not available to the tax-exempt organizations that were included in the Senate amendment: State and local governments and organizations exempt under sec. 501(c) (3) and (12). In addition, the credit is not available to public utility property, as defined in sec. 46(f) (5): property used predominantly in the trade or business of the furnishing or sale of:

- (i) electrical energy, water, or sewage disposal services,
- (ii) gas through a local distribution system,
- (iii) telephone service, telegraph service by means of domestic telegraph operations or other communication services, or
- (iv) steam through a local distribution system or the transportation of gas or steam by pipeline.

The additional credits, except those for solar and wind energy equipment, are not refundable, but may be used to offset 100 percent of tax liability. The rules for applying the limitations based on tax liability to the use of the investment credit in combination with the energy credits provided in the conference agreement will operate under the following stacking order. A taxpayer first will apply the credits attributable to sec. 38 property (not including the energy credits provided in this agreement) against tax liability to the extent allowed under current law. The first-in-first-out rule of sec. 46(a) will continue to apply with respect to the stacking of credits within the limitation. Next, a taxpayer will apply the credits attributable to the application of the energy percentage to energy property to the remaining tax liability, up to 100 percent of that tax liability. Finally, if the energy credits exceed tax liability and any of the excess is attributable to solar and wind energy credit, these latter amounts will be treated as an overpayment of tax i.e., as if the amounts were allowed by sec. 39.

The credits are available for eligible property acquired and placed in service after Sept. 30, 1978, and before Jan. 2, 1983, to the extent of basis attributable to this period.

SPECIALLY DEFINED ENERGY PROPERTY TAX CREDIT

The conference agreement generally follows the House bill, but the credit may be applied against 100 percent of tax liability as in the Senate amendment. The Secretary is authorized to specify other similar items of energy conservation equipment eligible for this credit, including modifications which are made to existing industrial processes, the principal purpose of which is the reduction in the amount of energy consumed or heat wasted. The conferees expect the Secretary to consult with Department of Energy and the Bureau of Standards in determining additional items to be eligible as specially defined energy property. The credit will be available for qualifying property placed in service after Sept. 30, 1978, and before Jan. 1, 1983, and for qualified expenditures incurred during this period.

ENERGY PROPERTY TAX CREDIT

The conference agreement provides that the additional 10 percent credit will be available to be applied against 100 percent of tax

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
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H.R. 5263★—Continued

CONFERENCE ACTION—Continued

BUSINESS ENERGY TAX CREDITS—Continued

ENERGY PROPERTY TAX CREDIT—Continued

liability. Eligible property includes (1) recycling equipment defined as in the Senate bill, except that in the iron and steel industry, the credit is limited to equipment used before the solid waste is reduced to a molten state, (2) shale oil equipment as in the Senate amendment, and (3) equipment to produce natural gas from geopressured brine as in the Senate amendment. For the latter equipment the rules of the Federal Energy Regulatory Commission will be applied to determine which well qualifies as a well producing natural gas from geopressured brine under the terms of the definition in the Natural Gas Pricing Act, but the Secretary of the Treasury will determine whether the equipment used in connection with that well is eligible for the credit.

INVESTMENT TAX CREDIT FOR BUSINESS INSULATION

The conference agreement does not include this provision.

DENIAL OF INVESTMENT TAX CREDIT AND ACCELERATED DEPRECIATION
FOR CERTAIN PROPERTY

The conference agreement generally follows the House provision, modified to apply only to portable air conditioners, portable space heaters and boilers fueled by oil or gas. Other combustors fueled by oil or natural gas will not be subject to the investment tax credit and accelerated depreciation denial rules under the conference agreement. In addition, the conference agreement includes the range of exempt uses under the House bill, which generally exempt from the provision those uses which are not part of manufacturing, production or mining. For example, an oil or gas fueled steam and electrical generation facility will be considered an exempt use where the products (such as steam or electricity) of the facility are provided for use by a group of exempt activities (such as a group of offices or hospitals) and the furnishing of electricity is not subject to rate regulation. In addition, the exempt uses are extended to include combined cycle electric plants.

The provision applies to property placed in service after Sept. 30, 1978, except for property for which a binding contract was in effect on that date.

DEPRECIATION ALLOWANCE FOR EARLY RETIREMENT OR REPLACEMENT
OF OIL OR GAS BOILERS

The conference agreement follows the House bill.

TAX INCENTIVES FOR ALTERNATIVE ENERGY SOURCES
EXEMPTION FOR INTEREST ON IDBs FOR COAL GASIFICATION AND
LIQUEFACTION

The conference agreement does not include this provision.

EXEMPTION FOR INTEREST ON IDBs FOR BIOCONVERSION FACILITIES
FOR THE CONVERSION OF WASTES INTO ENERGY OR FUELS

The conference agreement does not include this provision.

EXEMPTION FOR INTEREST ON IDBs FOR FACILITIES FOR LOCAL
FURNISHING OF ELECTRICITY OR GAS

The conference agreement does not include this provision.

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 5263★—Continued

CONFERENCE ACTION—Continued

TAX INCENTIVES FOR ALTERNATIVE ENERGY
SOURCES—Continued

GEOHERMAL PROVISIONS—DEPLETION FOR GEOHERMAL DEPOSITS

The conference agreement follows the Senate amendment. This section of the conference agreement shall take effect on Oct. 1, 1978, and shall apply to taxable years ending on or after Oct. 1, 1973.

GEOHERMAL PROVISIONS—DEPLETION FOR GEOPRESSURED NATURAL
GAS

The conference agreement generally follows the Senate amendment with the following modifications. The conference agreement provides that the term "natural gas produced from geopressured brine" is to be precisely the same gas eligible for the special treatment under sec. 107(c)(2) of the Natural Gas Policy Act of 1978, and defined pursuant to sec. 503 of that Act. The conferees intend that, because percentage depletion is not limited to natural gas produced from geopressured brine but is available to a wide range of minerals, this provision is not to be construed to be a special tax provision or comparable adjustment under sec. 107(d) of that Act.

Ten-percent depletion for natural gas produced from geopressured brine is to be allowed only for wells drilled after Sept. 30, 1978, and before Jan. 1, 1984. Wells drilled within this period will continue to be entitled to percentage depletion for their entire producing lives. However, wells drilled before and after these dates will be treated as natural gas wells as under present law. This section of the conference agreement shall take effect on Oct. 1, 1978, and shall apply to taxable years ending on or after Oct. 1, 1978.

GEOHERMAL PROVISIONS—INTANGIBLE DRILLING COSTS: OPTION TO
DEDUCT DRILLING COSTS

The conference agreement allows an election to deduct IDCs for geothermal wells. The election is to be separate from that for oil and gas wells. The conference agreement does not change present law with respect to wells producing natural gas from geopressured brine, so that these will continue to be treated as natural gas wells for purposes of the IDC election.

Because the conference agreement does not change the IDC treatment of wells producing natural gas from geopressurized brine, the conferees intend that this provision is not to be construed to be a special tax provision or comparable adjustment under sec. 107(d) of the Natural Gas Policy Act of 1978.

GEOHERMAL PROVISIONS—INTANGIBLE DRILLING COSTS:
APPLICATION OF THE MINIMUM TAX

The conference agreement generally follows the House bill. In addition, it continues the present law treatment of wells producing natural gas from geopressured brine as gas wells. Thus, income and deductions from wells producing natural gas from geopressured brine will continue to be aggregated with income and deductions from all oil and gas property for purposes of the related income offset under the minimum tax.

The conference agreement with respect to the application of the minimum tax to intangible drilling costs is the same as the rule applicable to those costs for 1977. Thus, a taxpayer's IDC preference is the amount (if any) by which the amount of excess IDCs arising in the taxable year is greater than the amount of the taxpayer's net income from oil and gas properties for the

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
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H.R. 5263★—Continued

CONFERENCE ACTION—Continued

TAX INCENTIVES FOR ALTERNATIVE ENERGY
SOURCES—Continued

GEOTHERMAL PROVISIONS—INTANGIBLE DRILLING COSTS: APPLICATION OF THE MINIMUM TAX—Continued

taxable year. The amount of the excess IDCs arising in the taxable year is the excess of (i) the IDCs paid or incurred in connection with oil and gas wells (other than cost incurred in drilling a nonproductive well) allowable for the taxable year, over (ii) the amount which would have been allowable for the taxable year if such costs had been capitalized and straight line recovery of intangibles had been used with respect to such costs. The amount of the taxpayer's net income from oil and gas properties for the taxable year is the excess of (i) the aggregated amount of gross income (within the meaning of section 613(a)) from all oil and gas properties of the taxpayer received or accrued during the taxable year, over (ii) the amount of any deductions allocable to such properties reduced by excess IDCs for that taxable year. The term "straight line recovery of intangibles" means, except as described below, ratable amortization of IDCs over the 30-month period beginning with the month in which production from the well begins. Alternatively, at the taxpayer's election, straight line recovery of intangibles means any method which would be permitted for purposes of determining cost depletion with respect to such well and which is selected by the taxpayer for purposes of determining the IDC preference. This section of the conference agreement shall take effect on Oct. 1, 1978, and shall apply to taxable years ending on or after Oct. 1, 1978.

GEOTHERMAL PROVISIONS—INTANGIBLE DRILLING COSTS: RECAPTURE

The conference agreement essentially follows the House bill in applying recapture to geothermal wells. However, geopressured natural gas wells are to be treated as gas wells as under present law. This section of the conference agreement shall take effect on Oct. 1, 1978, and shall apply to taxable years ending on or after Oct. 1, 1978.

GEOTHERMAL PROVISIONS—INTANGIBLE DRILLING COSTS: AT RISK LIMITATION

The conference agreement follows the House bill. However, geopressured natural gas is aggregated with oil and gas as one activity. This section of the conference agreement shall take effect on Oct. 1, 1978, and shall apply to taxable years ending on or after Oct. 1, 1978.

PERCENTAGE DEPLETION FOR PEAT

The conference agreement does not include this provision.

PRODUCTION CREDITS FOR NONCONVENTIONAL OIL AND GAS

The conference agreement does not include these provisions.

LIMITATION OF PRESIDENT'S AUTHORITY TO ADJUST OIL IMPORTS; IMPORT ADJUSTMENT TAX CREDIT

AMENDMENTS TO TRADE EXPANSION ACT OF 1962

The conference agreement does not include this provision.

AMENDMENTS TO TRADE ACT OF 1974

The conference agreement does not include this provision.

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 5208★—Continued

CONFERENCE ACTION—Continued

INTANGIBLE DRILLING COST DEDUCTIONS FOR OIL AND GAS WELLS
AND THE MINIMUM TAX—Continued

REFINED PETROLEUM PRODUCT IMPORT ADJUSTMENT TAX CREDIT

OTHER PROVISIONS

INTANGIBLE DRILLING COST DEDUCTIONS FOR OIL AND GAS WELLS
AND THE MINIMUM TAX

The conference agreement follows the House bill and the Senate amendment.

The conference agreement with respect to the application of the minimum tax to intangible drilling costs is the same as the rule applicable to those costs for 1977. Thus, a taxpayer's IDC preference is the amount (if any) by which the amount of excess IDCs arising in the taxable year is greater than the amount of the taxpayer's net income from oil and gas properties for the taxable year. The amount of the excess IDCs arising in the taxable year is the excess of (i) the IDCs paid or incurred in connection with oil and gas wells (other than cost incurred in drilling a non-productive well) allowable for the taxable year, over (ii) the amount which would have been allowable for the taxable year if such costs had been capitalized and straight line recovery of intangibles had been used with respect to such costs. The amount of the taxpayer's net income from oil and gas properties for the taxable year is the excess of (1) the aggregated amount of gross income (within the meaning of sec. 613(a)) from all oil and gas properties of the taxpayer received or accrued during the taxable year, over (ii) the amount of any deductions allocable to such properties reduced by excess IDCs for that taxable year. The term "straight line recovery of intangibles" means, except as described below, ratable amortization of IDCs over the 120-month period beginning with the month in which production from the well begins. Alternatively, at the taxpayer's election, straight line recovery of intangibles means any method which would be permitted for purposes of determining cost depletion with respect to such well and which is selected by the taxpayer for purposes of determining the IDC preference.

REREFINED LUBRICATING OIL

The conference agreement follows the House bill and the Senate amendment.

ANNUAL REPORT ON ENERGY AND REVENUE EFFECTS OF THE BILL

The conference agreement does not include this provision.

WHITE HOUSE CONFERENCE ON ENERGY CONSERVATION, AND NATIONAL ENERGY CONSERVATION PLANNING AND ADVISORY COUNCIL

The conference agreement does not include this provision.

SUSPENSION OF IMPORT DUTY ON INSULATION MATERIALS

The conference agreement does not include this provision.

ENERGY STAMP PROGRAM

The conference agreement does not include this provision.

EXPEDITED CONSIDERATION OF AUTHORIZATION FOR U.S. OIL PIPELINES FROM WEST COAST

The conference agreement does not include this provision.

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
H.R. 5263★—Continued	CONFERENCE ACTION—Continued
	OTHER PROVISIONS—Continued
	COORDINATION OF EFFECTIVE DATES WITH THE CONGRESSIONAL BUDGET ACT
	The conference agreement does not include this provision.
	SENSE OF THE SENATE REGARDING REVENUE LOSS FROM THE BILL FOR FISCAL YEAR 1978
	The conference agreement does not include this provision.
	BILL SIGNED
	Nov. 9, 1978.—Signed by the President.
	(Public Law 95-618)

H.R. 5265★

To provide for the temporary suspension of duty on the importation of fluorspar until June 30, 1980.

DEPARTMENTAL REPORTS

- July 24, 1978.—Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, Departments of the Treasury, State, and Commerce.
- Aug. 8, 1978.—Favorable report from the Department of the Treasury.
- Aug. 8, 1978.—Report from the Department of State (no objection).
- Aug. 9, 1978.—Report from the Department of Commerce (no objection).
- Aug. 11, 1978.—Report from the International Trade Commission (analysis).

COMMITTEE ACTION

- July 31, 1978.—Public hearing.
- Aug. 9, 1978.—Ordered favorably reported to the Senate with the following amendments:
- (a) *2-Methyl, 4-chlorophenol*.—Permits temporary duty-free entry;* and
 - (b) *Mixed Feed*.—Changes the definition of mixed feed and mixed feed ingredients in the agricultural schedule of the Tariff Schedules of the United States to include products which are admixtures of soybeans or soybean products, entitling such products to duty-free treatment.*

*This bill failed of passage in the House, Sept. 12, 1978 and consequently was never referred to the Senate.

*See action on H.R. 5551.

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 5285★

July 19, 1977

DEPARTMENTAL REPORTS

To amend the Tariff Schedules of the United States with respect to the tariff treatment accorded to film, strips, sheets, and plates of certain plastics or rubber.

July 21, 1977.—Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, Departments of the Treasury, State, and Commerce.

AMENDMENTS

July 26, 1977.—Report from the International Trade Commission (analysis).

Aug. 15, 1978
No. 1
(3477) (Kennedy, Cranston, Hathaway, Javits, Pell, Nelson, Williams) Revises provisions with regard to determining cost.

Sept. 28, 1977.—Adverse report from Department of State.

Oct. 5, 1977.—Report from the Department of Commerce (no objection).

Aug. 16, 1978
No. 2
(3478) (Nelson, Anderson, Cranston, Eagleton, Hart, Haskell, Hathaway, Javits, Kennedy, Moynihan, Pell, Ribicoff, Riegle, Williams) Broadens the exemption for State programs.

COMMITTEE ACTION

July 14, 1977.—Public hearings.

(Text relating to film, etc., enacted into law as a part of H.R. 2850.)

Aug. 17, 1978
No. 3
(3506) (Church) Relating to funding of State medicaid control units.

Aug. 11, 1978.—Reported favorably to the Senate (S. Rept 95-1111), amended as follows:

Sept. 11, 1978
No. 4
(3581) (Schweiker, Clark, Mathias) Broadens the exemptions for State programs.

HOSPITAL REIMBURSEMENT REFORMS

(a) Establishes a new method of reimbursement for routine operating costs for hospitals under the medicare and medicaid programs. The new mechanism, to be effective July 1, 1979, would provide for incentive reimbursement—rewarding hospitals whose routine operating costs are below average, and penalizing hospitals whose routine operating costs are substantially above average.

Sept. 11, 1978
No. 5
(3582) (Schweiker) Deletes provisions for a new Health Facilities Cost Commission.

Sept. 11, 1978
No. 6
(3583) (Schweiker, Clark, Nunn, Tower) Deletes requirement that skilled nursing facilities participate in both medicare and medicaid.

Comparisons among institutions would be facilitated by:
Classifying hospitals in groups, by bed size, location, type of hospital, or other categories found to be appropriate;

Sept. 11, 1978
No. 7
(3584) (Schweiker, Clark) Deletes provision relating to payments to promote closing and conversion of underutilized facilities.

Applying the reimbursement system to routine operating costs (for example, routine nursing, administrative, maintenance, supply, and food costs), and excluding elements of routine costs such as costs of capital, costs of education and training programs, malpractice insurance, etc. Such excluded costs would continue to be reimbursed as under current law.

Sept. 12, 1978
No. 8
(3586) (Bumpers, Allen, Anderson, Bentsen, Brooke, Chiles, Curtis, DeConcini, Ford, Glenn, Griffin, Hayakawa, Hodges, Huddleston, Lugar, McIntyre, Magnuson, Mathias, Randolph, Riegle, Sarbanes, Sasser, Schweiker, Sparkman, Stone, Tower) Repeals a portion of sec. 227 of Public Law 92-603 and preserves right of election for those teaching hospitals that choose the cost-basis method of reimbursement.

A target rate for routine operating costs would be determined for each hospital by:

Sept. 23, 1978
No. 9
(3629) (Hatch) Deletes the provision relating to the reasonable charge for physicians services.

Calculating the average per diem routine operating cost for the hospitals in each classification group; and

Sept. 23, 1978
No. 10
(3630) (Hatch) Requires that a failure to comply with a court order for child support by any Federal employee shall be grounds for that employee's discharge from Federal employment.

Adjusting the personnel cost component of the group average to reflect the difference in wages in effect in each hospital's area.

Sept. 23, 1978
No. 11
(3631) (Hatch) Delays until 1980, the cost reimbursement provisions of the bill.

Hospitals whose actual routine operating costs fell below their target rate would receive one-half of the difference between their costs and their target rate, with the bonus payment limited to 5 percent of the target rate. In the first year, hospitals whose actual costs exceeded their target rate, but were no more than 115 percent of that rate, would be paid their actual costs. Those with costs above 115 percent of their payment rate would have their reimbursement limited to 115 percent of the target rate. Beginning with the second year, the reimbursement limit would be reduced below the 115 percent level.

Sept. 23, 1978
No. 12
(3632) (Hatch) Clarifies the effective date of the cost reimbursement provisions of the bill.

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 5285★—Continued

COMMITTEE ACTION—Continued

AMENDMENTS—Continued

HOSPITAL REIMBURSEMENT REFORMS—CONTINUED

- Sept. 25, 1978
No. 13
(3663) (Tower) Provides flexibility in the application of standards to rural hospitals with less than 100 beds.
- Sept. 25, 1978
No. 14
(3664) (Tower) Deletes 50-bed limitation for hospitals electing to use the "swing bed" method of reimbursement.
- Sept. 30, 1978
No. 15
(3682) (Metzenbaum) Sets a limit on the amount of increase in the charges to non-governmental charge payors for services which are subject to medicare-medicaid cost limitations.
- Sept. 30, 1978
No. 16
(3683) (Metzenbaum) Establishes composition and responsibilities of Health Facilities Cost Commission. Provides Secretary with authority to set limits on ancillary costs based on cost comparisons similar to those applied to routine costs.
- Sept. 30, 1978
No. 17
(3684) (Metzenbaum) Restores original provision concerning reimbursement of hospital-associated physicians.
- Oct. 5, 1978
No. 18
(3810) (Stone) Exempts from the mandatory controls individual hospitals that are meeting the voluntary goal even if the State in which the hospital is located is not exempted from the controls.
- Oct. 5, 1978
No. 19
(3811) (Stone) Requires the Secretary of HEW to adjust the States' voluntary hospital cost containment goals to allow for cost increases which result from substantial population growth and from the higher rates of hospital utilization by persons age 65 and older.

Provision is made for a hospital to demonstrate that its unusually high routine costs are caused by (1) underutilization of beds or facilities, but only where such beds or facilities are necessary to meet the needs of an underserved area, (2) an unusual patient mix which results in a greater intensity of routine care, (3) changes in services due to approved consolidations or sharing of services with another hospital, and (4) start-up costs associated with a new hospital. To the extent that such additional costs could be justified, they would be excluded from the reimbursement criteria provided for in the bill. If the Secretary is satisfied that a State hospital reimbursement control system would result in aggregate medicare and medicaid payments to the State's hospitals for routine and nonroutine costs which are no greater than would otherwise be payable by medicare and medicaid under the system established by the bill, then payments to hospitals in that State could, at the State's request, be based on the State system. A State with an approved reimbursement control program would be reimbursed for the medicare program's proportionate share of the cost of operating the State program. The State's medicaid program would pay its proportionate share of costs which would be matchable with Federal funds as an administrative expense. In addition, medicare and medicaid would pay their proportionate share of startup costs of approved State reimbursement control programs.

The bill requires the Secretary to appoint an 11-member Health Facilities Costs Commission. The Commission would monitor and study all aspects of the cost reimbursement program and propose such changes and refinements as it found appropriate. The Commission would be directed to develop possible legislative recommendations to refine the method of reimbursing hospitals for routine costs and for the possible application of similar limitations to other hospital costs and to the costs of other providers of services, such as skilled nursing facilities, ICFs, home health agencies, and renal dialysis facilities.

To the extent not specifically otherwise provided for under the bill hospital reimbursement would be made by medicare and medicaid subject to and under the provisions of present law;

- (b) provides for including in payments to short-term hospitals, reimbursement for increased operating costs and, in the case of nonprofit institutions, for increased capital costs associated with the closing down or conversion to approved use of under-utilized bed capacity or services. This would include costs which might not be otherwise reimbursable because of payment "ceilings", severance pay, "mothballing" and related expenses. In addition, nonprofit hospital could continue to receive capital allowances in the form of depreciation or interest on debt in connection with the terminated beds. In the case of complete closing down of a hospital, payments would continue toward repayment of any debt, to the extent previously recognized by the program and actually outstanding. Appropriate safeguards are included to forestall abuse or speculation; and

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 5285★—Continued

COMMITTEE ACTION—Continued

HOSPITAL REIMBURSEMENT REFORMS—Continued

- (c) includes several changes in the current law limitations on medicare and medicaid payments related to certain hospital capital expenditures. These changes link reimbursement to the health planning law by requiring that the designated planning agency approve capital expenditures in excess of \$150,000 as a condition of medicare and medicaid reimbursement for capital and direct operating costs associated with those expenditures. A special procedure is established for proposed capital expenditures in metropolitan areas which include more than one State or jurisdiction. All States or jurisdictions in the area must approve the expenditure, or it would be considered disapproved for purposes of reimbursement subject to review by the Secretary. Section 1122(g) of the Social Security Act is amended to clarify that notice, approval and reimbursement penalty requirements contained in that section with respect to approval of health care facility capital expenditures do not apply to simple changes of ownership (either by purchase, or under lease or comparable arrangement) of existing and operational facilities which create no new beds or services.

PRACTITIONER REIMBURSEMENT REFORMS

- (a) Establishes the concept of "participating" physicians. A "participating" physician is an M.D. or D.O. who voluntarily agrees to accept the medicare reasonable charge determination on an assignment basis, as the full billing amount for all services to all his medical patients. Agreements would be cancellable on the basis of 30 days' notice. "Nonparticipating" physicians could continue to elect to use the assignment method of billing on a claim-by-claim basis as under present law.
- In the case of a participating physician, the Secretary would establish appropriate procedures and forms whereby such physician may submit his claims on a simplified basis. These claims would be given priority handling by the medicare carrier.
- An "administrative cost-saving allowance" of \$1 per eligible patient would be payable to a participating physician covering all services provided and billed for with respect to an eligible patient which were included in a multiple billing listing.
- No administrative allowance would be payable in the case of claims solely for laboratory tests and X-rays undertaken outside of the office of the billing physician:
- (b) permits medicare reimbursement to be made to freestanding ambulatory surgical centers and physicians performing surgery in their offices for the use of surgical facilities needed to perform a listed group of surgical procedures. Such procedures include those which are often provided on an inpatient basis but can, consistent with sound medical practice, be performed on an ambulatory basis. In the physician's office, the rate would encompass reimbursement for the facility and physician, and for related services including pre- and post-operative visits and routine laboratory and other diagnostic tests usually associated with the procedure. In the case of an ambulatory surgical center, the overhead allowance may be paid directly to the center and the professional fee directly to the physician(s).

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 5285★—Continued

COMMITTEE ACTION—Continued

HOSPITAL REIMBURSEMENT REFORMS—Continued

The physician performing surgery in his office would be fully compensated for his overhead costs through this rate if he accepts an assignment; there would be no deductible and coinsurance.

Similarly, deductible and coinsurance amounts would be waived for the physician's fee when the physician accepts assignment for hospital outpatient surgery;

- (c) modifies existing criteria for determining reasonable charges for physician services.

Medicare presently allows a new doctor to establish his customary charge at not greater than the 50th percentile of prevailing charges in the locality. The bill would permit new physicians in underserved localities to be reimbursed at the 75th percentile (rather than the 50th) as a means of encouraging doctors to move into low-fee, physician shortage areas. It would also permit physicians presently practicing in shortage areas to have the fees they generally are charging recognized as reasonable, up to the 75th percentile.

Medicare utilizes more than 200 different "localities" throughout the country for purposes of determining part B "reasonable" charges. One State has 28 different localities. This has led to irrational disparities in areas of the same State in the prevailing charges for the same service. Additionally, under present law, all prevailing charges are annually adjusted upward by a fixed percentage to reflect changes in the costs of practice and wage levels. The effect of present law is to further widen the dollar gap between prevailing charges in different localities.

The bill requires calculation of statewide median charges (in any State with more than one locality) in addition to the locality prevailing charges. To the extent that any prevailing charge in a locality was more than one-third higher than the statewide median charge for a given service, it would not be automatically increased each year. This provision would not reduce any prevailing charges currently in effect—it would operate, to the extent given charges exceed the statewide median by more than one-third—to preclude raising them;

- (d) amends present law to provide for direct payment to allergists for preparation of a reasonable supply of antigens which would be dispensed or administered by or under the supervision of another physician; and
- (e) includes a technical change that would permit payment by medicare for care directly to the spouse or other legal representative of a deceased medicare beneficiary on the basis of a nonreceipted bill. Under present law, medicare can only pay where the physician accepts an assignment or where the family has actually paid the bill. Thus, in some cases where a physician refuses an assignment, families have encountered difficulty in raising sufficient cash to pay the bill in order to be eligible for payment by medicare.

LONG-TERM CARE REFORMS

- (a) Includes a provision to encourage better use of underutilized beds of small rural hospitals by providing for a simplified cost reimbursement formula which avoids the cur-

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 5285★—Continued

COMMITTEE ACTION—Continued

HOSPITAL REIMBURSEMENT REFORMS—Continued

- rent requirement for separate patient placement within the facility and separate cost findings;
- (b) allows States the option, when computing reimbursement rates under medicaid to a skilled nursing facility or intermediate care facility, to include reasonable allowances for the facility in the form of incentive payments related to efficient performance;
 - (c) includes a provision which would make the Secretary of HEW the final certifying officer for skilled nursing and intermediate care facilities under medicaid; and
 - (d) prohibits the Secretary from imposing numerical limits on the number of home visits which might be made by skilled nursing home or intermediate care patients under medicaid.

GENERAL PROVISIONS

- (a) Provides that if the Secretary notifies a State of any audits, quality control performance reports, deficiencies, or changes in Federal matching payments under the Social Security Act, simultaneous notification would also be made to the Governor of the State and the respective chairmen of the legislative and appropriation committees of that State's legislature having jurisdiction over the program affected;
- (b) terminates the Health Insurance Benefits Advisory Council (HIBAC);
- (c) includes a provision under which reimbursement to contractors, employees or related organizations, consultants, or subcontractors would not be recognized where compensation or payments (in whole or part, in cash or kind) were based upon percentage arrangements that are not normal business practices. The percentage prohibition would flow both ways either from the supplier or service agency back to the provider or organization or from the original provider or organization to the supplier or service agency. However, the amendment would not preclude certain percentage arrangements which are found to be customary commercial business practices or which promote good and economical management practices;
- (d) permits payment for ambulance services to a more distant hospital when the nearest hospital does not have staff qualified to undertake the required care;
- (e) authorizes up to \$5 million annually for grants to public or nonprofit private regional pediatric pulmonary centers which are part of (or affiliated with) institutions of higher learning. These grants would assist institutions in the training of health care personnel in the prevention, diagnosis, and treatment of respiratory diseases and providing needed services for children and young adults suffering from such diseases;
- (f) provides that the requirements of the human experimentation statute would not apply to financial and administrative arrangements such as deductible and copayment requirements;
- (g) includes a provision that prohibits the routine release of information relating to the amounts paid to physicians on behalf of medicare patients;
- (h) adds a provision that requires States to deny medicaid benefits for up to a year in certain cases for aged, blind and disabled individuals who, within the preceding year, dispose of their assets for substantially less than fair mar-

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
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H.R. 5285★—Continued

COMMITTEE ACTION—Continued

GENERAL PROVISIONS—Continued

- ket value; there would be a rebuttable presumption that such disposal was undertaken for the purpose of qualifying for medicare;
- (i) changes the allowed rate of return on for-profit hospitals' net equity, which under present law is equal to $1\frac{1}{2}$ times the current rate of return on Social Security trust funds. The new rate of return multiplier would be: $2\frac{1}{2}$ times for hospitals entitled to an incentive payment under the incentive reimbursement system in sec. 2 of the bill; 2 times for hospitals that are reimbursed only their reasonable costs; and $1\frac{1}{2}$ times for hospitals with costs in excess of their routine cost limits;
- (j) waives the \$60 deductible in applying special laboratory billing procedures under medicare;
- (k) allows a State to purchase laboratory services for its medicaid population through competitive arrangements for a 3-year experimental period;
- (l) clarifies that Professional Standards Review Organizations (PSRO's) are not to be considered Federal agencies for purposes of any public disclosure of information developed or compiled in undertaking functions required under the Social Security Act;
- (m) removes the requirement in existing law that limits medicare home health benefits to 100 visits under part A and 100 visits under part B. In addition, the bill removes the requirement that a beneficiary has to be an inpatient in a hospital for at least three days before he can qualify for part A home health benefits;
- (n) establishes a new reimbursement methodology for medical equipment whereby reasonable charges for durable medical equipment would be calculated on a prospective basis and would take into account, in addition to the customary and prevailing charges, the acquisition costs of the equipment, appropriate overhead (considering the level of delivery services and other necessary services provided by the supplier), and a reasonable margin of profit;
- (o) requires HEW to adopt, to the extent feasible, standardized claims forms for medicare and medicaid;
- (p) provides for medicare to share its audit findings with the medicaid and the maternal and child health programs where these programs reimburse the same entity on the basis of its reasonable costs;
- (q) excludes certain charitable donations for the purpose of determining the reasonable costs for reimbursement under medicare and medicaid;
- (r) requires skilled nursing facilities (SNFs) to participate in both medicare and medicaid as a condition to participate in either program;
- (s) extends the coverage of dental services under medicare to include any services which may be performed by a doctor of dental surgery or of dental medicine legally authorized to perform such services if they would be covered when performed by a physician;
- (t) authorizes medicare part B reimbursement to optometrists for services related to aphakia which are within the scope of licensed optometric practice, and which are covered under present law when provided by a physician;
- (u) present law, medicare beneficiaries who exhaust their eligibility for days of hospital or SNF benefits can renew

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
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H.R. 5285★—Continued

COMMITTEE ACTION—Continued

GENERAL PROVISIONS—Continued

their eligibility by remaining outside a skilled nursing care institution for 60 consecutive days;

The bill directs the Secretary to review present criteria for classifying skilled nursing care institutions to ensure that the criteria for renewing benefit eligibility are not too restrictive. The Secretary would report his findings and conclusions to the Congress within 9 months, together with any legislative recommendations he may wish to propose; and

(v) provides an additional 1-year period for States to enter "buy-in" agreements under medicare on behalf of their medicaid population.

SENATE ACTION

Oct. 12, 1978.—Considered and passed by the Senate, by rollcall vote (No. 486), of 64 yeas, 22 nays (Congressional Record S18408), after taking the following action on amendments thereto:

Adopted:

Committee amendment, in the nature of a substitute, by voice vote (Congressional Record S18338);

Curtis UP amendment No. 2062, clarifying that the procedures for determining reasonable costs and reasonable charges are not applicable to hospital-based physicians, by voice vote (Congressional Record S18350);

Abourczk UP amendment No. 2063, striking from the bill the section clarifying status of professional standards review organizations, by voice vote (Congressional Record S18351);

Muskie UP amendment No. 2065 (to Nelson substitute amendment No. 3478), exempting from mandatory controls any State which enacted a hospital cost containment proposal prior to the enactment of this bill, by voice vote (Congressional Record S18380);

Nelson amendment No. 3478 (modified), establishing criteria for determining reasonable costs of hospital services, by voice vote (Congressional Record S18368) (motion to table rejected by rollcall vote (No. 494), of 42 yeas, 47 nays);

Dole UP amendment No. 2066 (modified), (to Nelson amendment No. 3478), providing for Congressional veto of the standby limit on total inpatient reimbursement, by voice vote (Congressional Record S18391);

Nelson UP amendment No. 2067, providing for a study of availability and need for skilled nursing facility services under medicare and medicaid, by voice vote (Congressional Record S18394);

Metzenbaum amendment No. 3684, revising payments for certain physicians' services, by rollcall vote (No. 485), of 78 yeas, 10 nays (Congressional Record S18395);

Bumpers UP amendment No. 2068, extending through Oct. 1, 1979, the interim provisions of the Social Security Act (now in effect) with respect to payment for services of physicians rendered in a teaching hospital, by voice vote (Congressional Record S18398);

Helms UP amendment No. 2069, providing reasonable attorneys' fees for taxpayers involved in cases with the U.S. Government, or the Internal Revenue Service, by voice vote (Congressional Record S18396);

Kennedy UP amendment No. 2070, providing protection for individuals used in human experimentation, by voice vote (Congressional Record S18401);

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
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H.R. 5285★—Continued

SENATE ACTION—Continued

Adopted—Continued

Hatch UP amendment No. 2071, providing that failure to comply with a court order for child support shall be grounds for discharge from Federal employment, by voice vote (Congressional Record S18401);

Hatch UP amendment No. 2072, making technical and clerical corrections, by voice vote (Congressional Record S18402); and

Kennedy UP amendment No. 2073, deleting the provision prohibiting the disclosure of aggregate payments to physicians, by voice vote (Congressional Record S18402).

Rejected:

Kennedy amendment No. 3477 (modified) (UP amendment No. 2064), in the nature of a substitute, embodying program of hospital cost containment, tabled by rollcall vote (No. 483), of 69 yeas, 18 nays (Congressional Record S18362);

Cranston UP amendment No. 2074, providing medicaid coverage to low-income pregnant women, tabled by division vote (Congressional Record S18403).

CONFERENCE ACTION

Oct. 12, 1978.—Senate insisted on its amendments, requested a conference with the House, and named the following conferees: Messrs. Long, Talmadge, Nelson, Dole, and Packwood.

TITLE AND DESCRIPTION	DATE	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
H.R. 5239★	July 19, 1977	DEPARTMENTAL REPORTS
For the relief of Joe Cortina of Tampa, Fla. (Provides for the reliquidation or liquidation of various customs entries of musical instruments made in the name of Joe Cortina to reduce the duty liability of Mr. Cortina.)		<p>July 21, 1977.—Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, Departments of the Treasury, State, and Commerce.</p> <p>July 25, 1977.—Report from the International Trade Commission (analysis).</p> <p>Aug. 2, 1977.—Report from Department of Commerce. (Refers to Department of the Treasury.)</p> <p>Aug. 11, 1977.—Adverse report from Department of the Treasury.</p> <p>Sept. 2, 1977.—Adverse report from the Office of Management and Budget.</p>
		COMMITTEE ACTION
		<p>July 14, 1977.—Public hearings.</p> <p>Sept. 9, 1977.—Reported favorably to the Senate (S. Rept. 95-423), without amendment.</p>
		SENATE ACTION
		<p>Oct. 4, 1977.—Passed by the Senate after amending the bill by adding the text of S. 2104,* to establish a comprehensive natural gas pricing policy, as amended, and pt. 4 (natural gas) of H.R. 8444,* the proposed National Energy Tax Act.</p>
		<i>(Language relating to Joe Cortina added to H.R. 1904)</i>
		CONFERENCE ACTION
		<p>Oct. 13, 1977.—House asked for a conference.</p> <p>Oct. 13, 1977.—Senate agreed to a conference.</p> <p>Aug. 18, 1978.—Conference report filed in the Senate (S. Rept. 95-1126).</p> <p>Sept. 27, 1978.—Senate agreed to conference report.</p> <p>Oct. 10, 1978.—Conference report filed in the House (H. Rept. 95-1752).</p> <p>Oct. 15, 1978.—House agreed to conference report.</p>
		BILL SIGNED
		Nov. 9, 1978.—Signed by the President.
		<i>(Public Law 95-621)</i>
		*Matters not reported by the Committee on Finance but within the jurisdiction of the Committee on Energy and Natural Resources.
H.R. 5322★	July 29, 1977	DEPARTMENTAL REPORTS
To provide duty-free treatment for istle.		<p>July 21, 1977.—Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, Departments of the Treasury, State, and Commerce.</p> <p>July 25, 1977.—Favorable report from the Department of Commerce.</p> <p>July 28, 1977.—Report from the International Trade Commission (analysis).</p> <p>Aug. 29, 1977.—Report from the Department of State (no objection).</p> <p>Aug. 30, 1977.—Favorable report from the Department of the Treasury.</p> <p>Sept. 2, 1977.—Favorable report from the Office of Management and Budget.</p>
		AMENDMENTS
Nov. 1, 1977 No. 1 (1550)	(Javits, Case, Chafee, Heinz, Riegle, Williams) Benefits under State unemployment compensation programs are generally payable for a maximum duration of 26 weeks. In times of high unemployment, the permanent Federal-State extended unemployment program provides an additional entitlement of 13 weeks (that is, up to a maximum combined entitlement of 39 weeks). The Emergency Unemployment Compensation Act of 1974 provides up to 13 further weeks of benefits (that is, up to a combined	<i>(Language relating to istle added to H.R. 3003, Public Law 95-162)</i>

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 5322★—Continued

COMMITTEE ACTION*

AMENDMENTS—Continued

maximum of 52 weeks) in States with insured unemployment rates above 5 percent. The temporary emergency program was enacted at the end of 1974 and generally expired on November 1, 1977, although persons already drawing emergency benefits can continue to receive them up to January 1, 1978. The amendment would reinstate the program as of November 1, for a period ending April 30, 1978.

Nov. 1, 1977
No. 2
(1551)

(Goldwater, Bayh, DeConcini, Dole, Helms, Laxalt, Stevens, Stone) Reduces social security benefits for persons under age 72 if their earnings exceed \$3,000 per year. The reduction is at a rate of \$1 for every \$2 of earnings above \$2,000. The amendment provides that the exempt amount under the social security retirement test for people age 65 and over will be \$4,000 for 1978, \$4,500 for 1979, \$5,000 for 1980, and \$5,500 for 1981. Starting in 1982, there would be no limitation on earnings for people age 65 and over.

Nov. 1, 1977
No. 3
(1552)

(Goldwater, Bayh, DeConcini, Dole, Helms, Laxalt, Stevens, Stone) Provides that starting in 1982 people age 65 and over can receive social security benefits without regard to the amount they earn.

July 14, 1977.—Public hearings.

Nov. 1, 1977.—Reported favorably to the Senate (S. Rept. 95-572), with the following social security amendments:

Social Security Financing

REVENUE BENEFIT FORMULA FOR FUTURE RETIREES

Makes the existing law cost-of-living increase provisions apply only to individuals who are already on the benefit rolls at the time each increase occurs. A new automatic adjustment mechanism will apply to the benefit formula for new retirees.

INCREASES IN AMOUNT OF EARNINGS SUBJECT TO EMPLOYER TAX

Raises the base for employer taxes to \$50,000 starting in 1979. The employer base will remain at a flat \$50,000 through 1984 and then increase in 1985 to \$75,000. The base will remain at a flat \$75,000 until such time as the employee tax base reaches a level of \$75,000. Thereafter the two bases would be equal and would rise together in relation to the increases in average wages. It is projected that the \$75,000 base would remain in effect until sometime after the turn of the century. (Increasing the amount of wages subject to social security taxes would also result in a similar increase under the railroad retirement program. Since the railroad program has a higher tax rate for employers than for employees (related to certain segments of the benefit structure which are based on labor-industry negotiations), the Committee agreed to limit the applicability of this provision in the case of the railroad system. Under the Committee amendment the increased employer tax base would apply only to that part of the employer tax rate which is equivalent to the social security tax rate.)

INCREASE IN AMOUNT OF EARNINGS SUBJECT TO EMPLOYEE (OR SELF-EMPLOYED) TAX

Increases the amount of annual earnings subject to the employee or self-employment tax. Under the amendment, there will be four \$600 increases over present law levels in 1979, 1981, 1983, and 1985. As under existing law, the tax base for employees and self-employed persons will also be automatically increased as wage levels rise.

TAX RATE INCREASES

Modifies the social security tax rate schedules to bring in additional revenue. In order to bring in the revenue in a manner related to the projected outgo of the system, the modified tax rate schedule provides for a series of increases occurring in different years starting with 1979. The changes in the hospital insurance rates will, in combination with the tax base changes also included in the bill, leave the HI fund in close to the same position as it would be under existing law.

REFUND OF TAXES PAID BY STATE AND LOCAL GOVERNMENTS AND BY NONPROFIT ORGANIZATIONS

Authorizes an appropriation from general revenues to provide State and local governments and nonprofit organizations a partial re-

*The social security amendments described here were subsequently added by the Senate to H.R. 9346. An amendment relating to an excise tax on coal sales was subsequently adopted by the Senate as an amendment to H.R. 5322.

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 5322★—Continued

COMMITTEE ACTION—Continued

Social Security Financing—Continued

REFUND OF TAXES PAID BY STATE AND LOCAL GOVERNMENTS AND BY
NONPROFIT ORGANIZATIONS—Continued

fund of social security taxes. The refund would be equal to 50 percent of the difference between the employer social security tax paid with respect to an individual and the amount of tax paid by the employee.

Other Social Security Provisions

BENEFITS FOR DEPENDENT SPOUSES

Reduces benefits payable under social security to dependent spouses—including surviving spouses—by the amount of any civil service (Federal, State, or local) retirement benefit payable to the spouse. The provision would apply only to individuals applying for spouses' social security benefits in the future and only if the dependent spouse had a civil service pension based on his or her own earnings in public employment which was not covered under the social security system.

MODIFICATION OF RETIREMENT TEST AND FINANCING OF THE
PROVISION

Increases the amount which may be earned to \$4,500 in 1978 and to \$6,000 in 1979. After 1979, the \$6,000 level would increase automatically as wage levels rise.

The committee bill would also increase the social security tax rate applicable to employers and employees, effective Jan. 1, 1979, by the amount needed to fund the cost of the higher retirement test levels.

INCREASED BENEFITS FOR CERTAIN WIDOWS AND WIDOWERS

Extends the delayed retirement increment to an individuals survivor. Social security benefits for individuals who continue to work past age 65 are increased under present law by 1 percent for each year prior to age 72 that the worker did not receive his benefits. Under present law this delayed retirement increment is not passed through to his survivors.

ELIMINATION OF CERTAIN DUAL TAXATION REQUIREMENTS

Under existing law, businesses are required to pay social security taxes and Federal unemployment taxes with respect to a given employee only up to the amount of annual wages referred to as the tax base. (Under a provision described above, the tax base for the employer share of the social security tax would be increased to \$50,000 effective in 1979 and to \$75,000 in 1985. The base for Federal unemployment taxes is \$6,000 after 1977.) Where a business is organized as a group of related corporations, however, an employee of any one of those corporations who performs services for more than one of them is treated for employment tax purposes as though he were employed by each of the corporations for which he performs services. Consequently, if his wages exceed the tax base, social security and unemployment taxes may be required to be paid in excess of the wage base. The employer share of these taxes over the wage base is not refunded. Under the committee bill, social security and unemployment taxes in excess of the tax base would not be paid in this type of situation starting in 1979.

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 5322★—Continued

COMMITTEE ACTION—Continued

Other Social Security Provisions—Continued

DELIVERY OF SOCIAL SECURITY CHECKS

Requires timely delivery of social security and SSI checks when the normal delivery day falls on a weekend or legal holiday.

LIMITATION ON RETROACTIVE SOCIAL SECURITY BENEFITS

Persons applying for social security benefits are now allowed to elect to receive benefits for up to 12 months prior to the month in which they file an application. If these months are months prior to age 65, however, the retroactive benefits are obtained at the cost of a lower permanent benefit amount since benefits paid before age 65 are actuarially reduced. Under the committee bill, retroactive reduced benefits generally would not be permitted in cases involving entitlement before age 65.

BENEFIT INCREASES AS APPLIED TO REDUCED BENEFITS

Under the automatic cost-of-living benefit increase provisions, some persons on the rolls, through a technicality, receive an increase which is larger than the increase in the cost of living. This occurs because the percentage increase is applied not to the actual benefit amount but to the basic benefit rate (called "primary insurance amount") which represents what would be paid to a retired worker if he began drawing benefits at age 65. If an individual begins getting benefits prior to age 65 and therefore accepts an actuarially reduced benefit rate, subsequent benefit increases will be larger than is necessary to keep that benefit up to date. The committee modified the cost-of-living increase mechanism so that all persons on the rolls at the time of an increase would receive the same percentage increase applied to their actual benefit amounts.

INTERNATIONAL SOCIAL SECURITY AGREEMENTS

Authorizes the President to enter into agreements with other countries to coordinate the social security protection provided for people who work under the social security programs of both the United States and the other country.

TEMPORARY ADMINISTRATIVE LAW JUDGES

Provides that certain temporary administrative law judges appointed to hear SSI claims some years ago will be appointed as regular administrative law judges in recognition of the experience they have had in the temporary positions.

STUDY OF SPOUSE'S BENEFITS

Requires the Secretary of Health, Education, and Welfare, in consultation with the Justice Department Task Force on Sex Discrimination, to study and report on proposals to eliminate dependency as a factor in the determination of entitlement to spouse's benefits under the social security program, and proposals to bring about equal treatment of men and women under the program, taking into account the practical effects (particularly the effect upon women's entitlement to such benefits) of such things as changes in the nature and extent of women's participation in the labor force, the increasing divorce rate, and the economic value of women's work in the home.

STUDY OF CONSUMER PRICE INDEX

Requires the Secretary of Labor, in consultation with the Secretary of Health, Education, and Welfare, to study the need to develop a special consumer price index for the elderly.

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 5322★—Continued

COMMITTEE ACTION—Continued

Other Social Security Provisions—Continued

NONPROFIT ORGANIZATIONS

Contains provisions which would modify the provisions of Public Law 94-563 as it relates to the tax liabilities of certain nonprofit organizations which paid social security taxes without filing the waiver certificates required by the law and which under Public Law 94-563 are deemed to have filed such certificates.

SOCIAL SECURITY ADVISORY COUNCIL

Extends the reporting date for the next Advisory Council on Social Security. Under existing law, the report is due to be filed by Jan. 1, 1979. The committee amendment allows an additional 9 months (until Oct. 1, 1979) for the completion of this report.

Welfare Provisions

FISCAL RELIEF FOR STATE AND LOCAL WELFARE COSTS

Provides \$400 million in additional Federal funding of welfare costs as a means of providing fiscal relief to State and local governments for fiscal year 1978. Each State would receive a share of that total on the basis of a two-part formula. Half of the fiscal relief funds would be distributed to each State in proportion to its share of total expenditures under the program of aid to families with dependent children (AFDC) for December 1976, and half would be distributed under the general revenue sharing formula.

In some States, local units of government are responsible for meeting part of the costs of the AFDC program. The fiscal relief payments to those States under this provision would have to be passed through to local governments. However, States would not be required to pass through an amount in excess of 90 percent of the amount of the welfare costs for which the local government was otherwise responsible.

QUALITY CONTROL AND INCENTIVES TO REDUCE ERRORS

Establishes a program of fiscal incentives as part of the AFDC quality control program to encourage States to reduce the level of their dollar error rates with respect to eligibility and overpayment, of aid paid under the approved State plan. Instead of applying sanctions on the States, the dollar error rates would be used as the basis for a system of incentives, which would give the States motivation for expanding their quality control efforts and improving program administration. States which have dollar error rates of, or reduce their dollar error rates to, less than 4 percent but not more than 3.5 percent of the total expenditures would receive 10 percent of the Federal share of the money saved, as compared with the Federal costs at a 4-percent payment error rate.

DEMONSTRATION PROJECTS

Broadens and makes more explicit the provision of present law relating to State demonstration programs. The objectives of the new demonstration authority would be to permit States to achieve more efficient and effective use of funds for public assistance, to reduce dependency, and to improve the living conditions and increase the incomes of persons who are on assistance—or who otherwise would be on assistance. These objectives would be

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 5322★—Continued

COMMITTEE ACTION—Continued

Welfare Provisions—Continued

DEMONSTRATION PROJECTS—Continued

achieved through experiments designed to make employment more attractive for welfare recipients.

It would limit States to not more than three demonstration projects. One of the projects could be statewide, and none of the projects could last for more than 2 years. The amendment would permit States to waive the requirements of the AFDC program relating to (1) statewideness; (2) administration by a single State agency; (3) the earned income disregard; and (4) the work incentive program. The State could request a waiver of any or all of these requirements on its own initiative. The waiver would be considered approved at the end of 45 days unless the Secretary disapproved it within this 45-day waiting period.

The provision would allow States to use welfare funds to pay part of the cost of public service employment, which would have to meet specified conditions. Participation in the demonstration projects would be voluntary. Costs of the projects would be eligible for the same matching as other AFDC costs, with the limitation that the amount matchable with respect to any participant in the project could not exceed the amount which would otherwise be payable to him under AFDC. Thus, it is estimated that the projects would not result in any increased Federal expenditures.

ACCESS TO WAGE INFORMATION FOR AFDC VERIFICATION

Improve the capacity of States to acquire accurate wage data by providing authority for the States to have access to earnings information in records maintained by the Social Security Administration and State employment security agencies. Such information would be obtained by a search of wage records conducted by the Social Security Administration or employment security agencies to identify the fact and amount of earnings and the identity of the employer in the case of individuals who were receiving AFDC at the time the earnings were received. The Secretary of Health, Education, and Welfare would be authorized to establish necessary safeguards against improper disclosure of the information. Beginning October 1979, the States would be required to request and use the earnings information made available to them under the committee amendment.

EARNED INCOME DISREGARD

Requires determining need for aid to families with dependent children, to disregard the first \$30 earned monthly by an adult, plus one-third of additional earnings. Costs related to work—such as transportation, child care, uniforms, and other items—are also deducted from earnings in calculating the amount of the welfare benefit.

The committee bill requires States to disregard the first \$60 earned monthly by an individual working full time—\$30 in the case of an individual working part time—plus one-third of the next \$300 earned plus one-fifth of amounts earned above this. Child care expenses, subject to limitations prescribed by the Secretary, would be deducted before computing an individual's earned income. Other work expenses could not be deducted.

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 5322★—Continued

SENATE ACTION

(The committee social security amendments were subsequently added to H.R. 9346)

FURTHER SENATE ACTION

Dec. 15, 1977.—Passed by the Senate, by voice vote (Congressional Record S19488-S19497), after agreeing to the following amendments:

Long UP amendment No. 1081, in the nature of a substitute, imposing an excise tax on coal sales and establishing a Black Lung Disability Trust Fund, by voice vote (Congressional Record S19488); and

Randolph UP amendment No. 1082, providing for the reimbursement of certain amounts paid by coal mine operators, by voice vote (Congressional Record S19496).

HOUSE ACTION

Jan. 24, 1978.—House agreed to Senate amendments, by voice vote (Congressional Record H. 128).

BILL SIGNED

Feb. 10, 1978.—Signed by the President.

(Public Law 95-227)

H.R. 5551★

May 25, 1978

To suspend until the close of June 30, 1980, the duty on 2-Methyl, 4-chlorophenol.

May 17, 1978.—Ordered held at the desk for not to exceed 48 hours.

May 18, 1978.—Ordered held at the desk until not later than May 23, 1978.

May 25, 1978.—Referred to the Committee on Finance.

DEPARTMENTAL REPORTS

July 17, 1978.—Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, Departments of the Treasury, State, and Commerce.

July 31, 1978.—Favorable report from the Department of the Treasury.

July 31, 1978.—Report from Special Representative for Trade Negotiations (no objection).

Aug. 1, 1978.—Report from the International Trade Commission (analysis).

Aug. 4, 1978.—Report from the Department of State (no objection).

Aug. 9, 1978.—Report from the Department of Commerce (no objection).

COMMITTEE ACTION

July 31, 1978.—Public hearing.

Oct. 9, 1978.—Reported favorably to the Senate (S. Rept. 95-1307) with an amendment expanding the definition of "mixed feed" and "mixed-feed ingredients" in the agricultural schedule of the Tariff Schedules of the United States (TSUS) to include animal feed products which are mixtures of not less than 6 percent by weight of soybean products, thus permitting duty-free entry (from date of enactment) of MFN imports of such products.

SENATE ACTION

Oct. 13, 1978.—Passed by the Senate, by voice vote (Congressional Record S19063), after agreeing to the committee amendment, by voice vote (Congressional Record S19063).

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
H.R. 5643 To implement the Convention on the means of prohibiting and preventing the illicit import, export, and transfer of ownership of cultural property.	Oct. 19, 1977	Oct. 25, 1977. —Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, Departments of the Treasury, State, and Commerce. Jan. 11, 1978. —Report from International Trade Commission (analysis). July 11, 1978. —Favorable report from the Department of State. Feb. 8, 1978. —Public hearing.
H.R. 5675★ To authorize the Secretary of the Treasury to invest public moneys, and for other purposes. (Bill: <ul style="list-style-type: none"> (a) authorizes the Treasury Department to invest any portion of its excess operating cash balance for periods up to 90 days in (1) obligations of tax and loan account depositories that are secured by a pledge of collateral acceptable to the Secretary of the Treasury as security for these loans, and (2) obligations of the United States and of agencies of the United States (the Treasury will reimburse depositories for expenses they incur in handling tax and loan accounts); (b) authorizes the inclusion of domestic building and loan associations as fiscal agents and as depositories in the tax and loan account system with the Secretary of the Treasury authorized to prescribe the regulations he believes are necessary for these purposes; and (c) provides that timely deposits of income tax withholding and other tax payments may be made to domestic building and loan associations, with a timely deposit in these depositories taken as a timely filing and payment of tax.) 	Apr. 26, 1977	Apr. 26, 1977. —Referred jointly to Committees on Finance and Banking, Housing and Urban Affairs. May 2, 1977. —Referred to Office of Management and Budget and Department of the Treasury. June 20, 1977. —Report from the Department of the Treasury including a favorable statement presented by the Department at hearings held June 6, 1977, before the Senate Committee on Banking, Housing and Urban Affairs. Sept. 23, 1977. —Reported favorably by the Committees on Finance and Banking, Housing, and Urban Affairs (S. Rept. 95-450), with identical amendments including credit unions in the tax and loan accounts system. Oct. 11, 1977. —Passed Senate, by voice vote (Congressional Record S16914-S16920), after agreeing to the committees' amendment and Helms' amendment No. 919, amending the Bretton Woods Agreement Act with regard to utilization of sources of the International Monetary Fund. Oct. 14, 1977. —House agreed to the Senate amendments. Oct. 28, 1977. —Signed by the President.

(Public Law 95-147)

ACTION

(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

TITLE AND DESCRIPTION

H.R. 3359★

Oct. 13, 1977

To amend the Tariff Schedules of the United States to provide for duty-free treatment with respect to certain petroleum imported from Canada if equivalent amounts of domestic or duty-paid foreign petroleum of the same type is exported to Canada.

July 14, 1977.—Public hearings.

Dec. 9, 1977.—Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, Departments of the Treasury, State, and Commerce.

(Language relating to free entry of Canadian petroleum enacted into law as a part of H.R. 3359.)

H.R. 6370★

Apr. 25, 1977

To authorize appropriations to the International Trade Commission for fiscal year 1978, to provide for the Presidential appointment of the Chairman and Vice Chairman of the Commission, to provide for greater efficiency in the administration of the Commission, and for other purposes.

(Bill:

- (a) authorizes appropriations for the United States International Trade Commission for fiscal year 1978 in the amount not to exceed \$11,522,000, a reduction in the budget request of \$655,000 with additional sums authorized to be appropriated as are necessary for increases authorized by law in salary, pay, retirement, and other employee benefits;
- (b) limits to four the number of employees who serve as the personal staff of the four Commissioners with the Chairman of the Commission limited to six;
- (c) amends the language of sec. 330 of the Tariff Act of 1930 regarding a person's eligibility to be appointed as Commissioner;
- (d) provides that the President can remove a Commissioner from office only for inefficiency, neglect of duty, or malfeasance in office;
- (e) changes the term of and method for designating the Chairman and Vice Chairman of the Commission;
- (f) provides that the Chairman of the Commission shall be responsible for administrative matters of the Commission, except that the Chairman shall be responsible for initiating and the Commission shall be responsible for approving, and may initiate, administrative action in the following areas: the employment and discharge of key personnel, external relations, and the budget of the Commission; and
- (g) insures that programs for achieving international harmonization of trade statistics shall proceed as an integral part of the statistical program to achieve comparability among national statistics on imports, exports, and domestic production.)

May 4, 1977.—Referred to Office of Management and Budget, Department of the Treasury, and International Trade Commission.

COMMITTEE ACTION

Apr. 21, 1977.—Public hearing.

May 5, 1977.—Reported favorably to the Senate (S. Rept. 95-122), in the nature of a substitute, as follows:

- (a) authorizes appropriations for the United States International Trade Commission for fiscal year 1978 of \$12,187,000;
- (b) makes the Chairman responsible for administrative matters; and
- (c) requires reports by the Commission on synthetic organic chemicals until 1981.

SENATE ACTION

May 17, 1977.—Passed by the Senate after adopting the Committee amendment in the nature of a substitute, by voice vote (Congressional Record S7829).

CONFERENCE ACTION

June 6, 1977.—House disagreed to the amendment of the Senate, requested a conference with the Senate, and named the following conferees: Messrs. Ullman, Vanik, Gibbons, Rostenkowski, Jones, Coakley, and Steiger.

June 28, 1977.—Senate agreed to a conference with the House, and named the following conferees: Messrs. Long, Talmadge, Ribicoff, Roth, and Packwood.

July 12, 1977.—Conferees met and agreed, taking the following action:

- (a) follows the House bill relating to appropriations;
- (b) follows the Senate bill deleting the provision relating to Commissioners' personal staff;
- (c) follows the Senate bill deleting the provision relating to qualifications for appointment as a Commissioner;
- (d) follows the Senate bill deleting the provision relating to removal from office of Commissioners;
- (e) provides that the President will designate one Commissioner as the Chairman and one Commissioner as the Vice Chairman of the Commission. The President may not designate an individual to be Chairman who has the same party affiliation as the individual whom he succeeds as Chairman. The first Chairman designated after June 16, 1978, is not to have the same party affiliation as his predecessor as Chairman, nor may the President designate as Chairman either of the two Commissioners who were most recently appointed to the Commission, including an

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 6370★—Continued

CONFERENCE ACTION—Continued

individual whom the President appoints to the Commission at the time he designates the Chairman. This requirement does not apply when the President designates an individual to fill the unexpired term of a Chairman. The Vice Chairman of the Commission may not have the same party affiliation as the Chairman of the Commission. The President must notify the Congress of any designation of a person to be Chairman or Vice Chairman. Designation as Chairman or Vice Chairman by the President is not an appointment requiring the advice and consent of the Senate. This provision will apply with respect to the designation of the Chairman and Vice Chairman for terms beginning after June 16, 1978;

- (f) provides that the terms of office of the Chairman and Vice Chairman will be 2 years;
- (g) provides that the Chairman shall exercise and be responsible for all administrative functions of the Commission, subject to disapproval by a majority vote of the Commission. However, two kinds of actions by the Chairman are subject to approval by a majority vote of the Commission: (1) Termination of employment with the Commission of an employee (A) with responsibility for supervising personnel, (B) whose duties involve substantial personal responsibility for Commission matters, and (C) who is a GS-15 or above, and (2) formulation of the annual budget of the Commission. In addition, no member of the Commission including the Chairman, may speak for the Commission on policy matters unless the Commission has adopted the policy in question.

The entire Commission is to retain responsibility for administrative matters in the area of external relations involving liaison and relations with the Congress, with the President, and with the Executive Branch agencies. In the field of public relations, the entire Commission must also be in the position to protect the reputation of the Commission as an objective, nonpartisan, fact-finding body. In this respect, it is necessary that the Commission as a body be in a position to discipline individual members who may undertake action which would tend to discredit the Commission;

- (h) follows the House bill relating to harmonization of trade statistics; and
- (i) follows the Senate bill relating to synthetic organic chemical reports.

HOUSE AND SENATE ACTION ON CONFERENCE REPORT

July 21, 1977.—Conference report filed in the House (H. Rept. 95-518).

Aug. 4, 1977.—House agreed to the conference report, by voice vote (Congressional Record H8672).

Aug. 5, 1977.—Conference report filed in the Senate (H. Rept. 95-518).

Aug. 5, 1977.—Senate agreed to the conference report, by voice vote (Congressional Record S13838).

BILL SIGNED

Aug 17, 1977.—Signed by the President.

(Public Law 95-106)

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
<p>H.R. 6635★</p> <p style="text-align: right;">Mar. 15, 1978</p> <p>To amend the Second Liberty Bond Act to allow the interest rates paid on U.S. retirement plan and individual retirement bonds to be increased to the rate paid on U.S. series E savings bonds. (Authorizes the Treasury Department to make upward adjustments in the interest rate on outstanding retirement bonds so that such a bond will earn interest at a rate consistent with the rate then established for series E U.S. saving bonds.)</p>	<p>Mar. 20, 1978.—Referred to Office of Management and Budget and Department of the Treasury.</p> <p style="text-align: center;"><i>(See action on H.R. 3050 relating to retirement bonds)</i></p>

H.R. 6715★

Oct. 28, 1977

To correct technical and clerical mistakes in the tax laws. (Contains technical, clerical, conforming, and clarifying amendments to provisions enacted by the Tax Reform Act of 1976.)

Oct. 23, 1977.—Referred to Office of Management and Budget and Department of the Treasury.

COMMITTEE ACTION

Oct. 26, 27, 28, and 31, 1977.—Public hearings.

Apr. 19, 1978.—Reported favorably to the Senate (S. Rept. 95-745), with the following technical, clerical, conforming, and clarifying tax amendments:

AMENDMENTS

Mar. 16, 1978 (McClure) Provides for a Dec. 31, 1977, effective date for the provision relating to "Disregard of Community Property Laws."

No. 1

(1732)

A. TECHNICAL AMENDMENTS TO INCOME TAX AND ADMINISTRATIVE PROVISIONS

1. Retirement income credit for public retirees under age 65;
2. amendments relating to the minimum tax:
 - a. special rules for minimum tax in the case of subchapter S corporations and personal holding companies;
 - b. exemption for controlled groups for purposes of the minimum tax;
 - c. minimum tax imposed on trusts and estates;
3. exclusion for disability income;
4. net operating loss carryback and carryforward;
5. construction period interest and taxes;
6. tax treatment of certified historic structures;
7. deduction for attending foreign conventions;
8. deduction for expenses attributable to rental of vacation homes;
9. simultaneous liquidation of parent and subsidiary corporations;
10. transactions involving two or more investment companies;
11. at risk provisions;
12. amendments relating to the use of accrual accounting for farming:
 - a. automatic 10-year adjustment period for farming corporations and partnerships required to use accrual accounting;
 - b. automatic 10-year adjustment for farming syndicates changing to accrual accounting;
 - c. extending family attribution to spouses in the farming syndicate rules;
13. extensions of certain provisions to foreign personal holding companies;
14. definition of condominium management association;
15. personal holding companies—definition of "individual" for stockownership test;
16. gain on sale of certain property transferred in trust;
17. allowance of foreign tax credit for accumulation distributions;
18. source and character of accumulation distributions from trusts;
19. limitation on allowance of partnership losses in the case of nonrecourse loans;

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 6715★—Continued

COMMITTEE ACTION—Continued

A. TECHNICAL AMENDMENTS TO INCOME TAX AND
ADMINISTRATIVE PROVISIONS—Continued

20. exempt-interest dividends of regulated investment companies;
21. real estate investment trusts;
22. amendments relative to the treatment of foreign income:
 - a. taxation of possessions corporations;
 - b. foreign tax credit adjustments for capital gains;
 - c. treatment of capital loss carryovers and carrybacks for recapture purposes;
 - d. effective date of recapture of foreign oil related losses;
 - e. transitional rule for recapture of foreign losses;
 - f. transitional rule for recapture of possession source losses;
 - g. transitional per-country rules for certain mining companies;
 - h. limitation on credits for foreign taxes on oil and gas extraction income earned by individuals;
 - i. foreign taxes attributable to section 911 exclusion;
 - j. gain on disposition of stock in a DISC;
 - k. limitation on partner's tax where partner is treated as having sold or exchanged section 1248 stock;
 - l. excise tax on transfers of appreciated assets to foreign entities;
 - m. income tax treatment of nonresident alien individuals who are married to citizens of the United States;
 - n. foreign tax credit for production-sharing contracts;
 - o. source of income on liquidation of foreign corporation;
23. gain from sales between related persons;
24. recapture of depreciation on player contracts;
25. treatment of pensions and annuities for purposes of maximum tax and personal service income;
26. certain grantor trusts treated as permitted shareholders of subchapter S corporations;
27. withholding of Federal taxes on certain individuals engaged in fishing;
28. tax on excess individual retirement plan contributions;
29. disclosure of returns and return information;
30. definition of income tax return preparer and negotiation of taxpayer refund check by banks;
31. negligence penalty for income tax return preparers;
32. declaratory judgments—revocation of prior determination;
33. contributions of certain government publications; and
34. procedure for claiming exemption from excise tax on certain light-duty truck parts.

B. TECHNICAL AND CONFORMING AMENDMENTS TO
ESTATE AND GIFT TAX PROVISIONS

1. Application of "fresh start" provisions to section 306 stock;
2. redemptions of certain preferred stock to pay death taxes;
3. deduction or adjustment to basis for estate tax on appreciation;
4. postponement of effective date of carryover basis provisions;
5. fresh start adjustment for certain carryover basis property;
6. treatment of indebtedness against carryover basis property;
7. only one fresh start adjustment for carryover basis property held on Dec. 31, 1976;

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 6715★—Continued

COMMITTEE ACTION—Continued

B. TECHNICAL AND CONFORMING AMENDMENTS TO
ESTATE AND GIFT TAX PROVISIONS—Continued

8. holding period for carryover basis property ;
9. adjustment to carryover basis property for State estate taxes ;
10. clarification of increase in basis for certain State succession taxes ;
11. coordination of carryover basis adjustment ;
12. basis for certain term interests ;
13. clarification of the rules relating to special use valuation ;
14. use of special use valuation property to satisfy pecuniary bequest ;
15. gain recognized on use of special use valuation property to satisfy pecuniary bequest ;
16. treatment of community property under special use valuation provision ;
17. substitution of bond for personal liability of qualified heir for recapture of tax with respect to special use valuation property ;
18. security where extended payment provisions are elected ;
19. transfers within 3 years of death ;
20. coordination of gift tax exclusion and marital deduction and estate tax marital deduction ;
21. split gifts made within 3 years of death ;
22. inclusion in gross estate of stock transferred by the decedent where the decedent retained voting rights ;
23. estate tax exclusion for certain retirement benefits ;
24. annual exclusion for spouse's interest in an individual retirement account ;
25. gift tax consequences from the creation of a joint tenancy in personal property ;
26. fractional interest rule for certain joint tenancies ;
27. orphan's exclusion where there is a trust for minor children ;
28. disclaimers ;
29. effective date for generation-skipping transfers ;
30. certain powers of independent trustees not treated as a power for purposes of the tax on generation-skipping transfers ;
31. clarification of rules in a generation-skipping trust where a beneficiary has more than one power or interest ;
32. alternate valuation in certain cases where there is a taxable termination at the death of an older-generation beneficiary ;
33. adjustment for trust accumulation distribution subject to transfer tax ;
34. reliance by an executor on information furnished by the IRS concerning the decedent's taxable gifts made after 1976 ;
35. amendment of governing instruments to meet requirements for gifts of split interest to charity ; and
36. public indexing of Federal tax liens.

C. OTHER CLERICAL CORRECTIONS, CROSS REFERENCES,
ETC.

1. Cross references relating to the investment credit ;
2. prepaid legal services ;
3. corrections relations to individual retirement account provisions ;

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 6715★—Continued

COMMITTEE ACTION—Continued

C. OTHER CLERICAL CORRECTIONS, CROSS REFERENCES,
ETC.—Continued

4. accrual accounting for farm corporations;
5. renumbering of section 911(c);
6. transition rule for private foundations;
7. lobbying by public charities;
8. amendments to foreign tax provisions;
9. amendments to DLSC provisions;
10. clerical amendments relating to "deadwood" provisions;
11. capital loss carryovers;
12. aircraft museums;
13. inspection of returns by Congress;
14. limitation on assessment and collection;
15. conforming amendment regarding definition of taxable income;
16. conforming amendment to section 172; and
17. tax-exempt bonds for student loans.

(Added as a Senate amendment and enacted into law as a part of
H.R. 13511, P.L. 95-600)

H.R. 6877★

Oct. 4, 1978

To amend the Internal Revenue Code of 1954 to extend the deficiency dividend procedures to regulated investment companies.

(Under present law, a regulated investment company (commonly called a mutual fund) is generally treated as a conduit for income tax purposes. In order to qualify for conduit treatment, a company must satisfy a number of requirements including a requirement that 90 percent of its taxable income must be distributed to shareholders currently or, with certain limitations, within the 12-month period after its taxable year. No deficiency dividend procedure is provided for regulated investment companies. The bill would provide a deficiency dividend procedure for these companies. The procedure would be consistent with that provided for real estate investment trusts which are also eligible for conduit treatment under the Federal income tax law.)

Oct. 6, 1978.—Referred to Office of Management and Budget and Department of the Treasury.

(Added as a committee amendment to H.R. 13511 and enacted into law, P.L. 95-600)

H.R. 7106★

September 28, 1978

To amend the Tariff Schedules of the United States in order to suspend the duty on Yankee Dryer Cylinder Rolls until the close of Dec. 31, 1981.

AMENDMENTS

Oct. 9, 1978
No. 1
(4509)

(Hollings) Provides that no customs duty or other import restriction on textiles and textile products covered by a trade agreement or other action under sec. 204 of the Agriculture Act of 1956 may be reduced or eliminated in trade negotiations under the Trade Act of 1974.¹

Oct. 9, 1978
No. 2
(4510)

(Hollings) Same as amendment 4509 above.¹

¹ Subject matter added as a floor amendment to H.R. 9937, a bill not within the Finance Committee's jurisdiction. That bill was subsequently vetoed by the President.)

DEPARTMENTAL REPORTS

July 24, 1978.—Referred to the Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, Departments of the Treasury, State, and Commerce.

July 28, 1978.—Report from the International Trade Commission (analysis).

Aug. 7, 1978.—Report from the Department of State (no objection).

Aug. 8, 1978.—Report of the Department of the Treasury (favorable, if amended).

Aug. 9, 1978.—Favorable report from the Department of Commerce.

(Language relating to Yankee Dryer Cylinder Rolls added as a committee amendment to H.R. 8755 and enacted into law, P.L. 95-500)

COMMITTEE ACTION

July 31, 1978.—Public hearing.

Oct. 5, 1978.—Reported favorably to the Senate (S. Rept. 95-1279) striking all after the enacting clause and adding thereafter the substance of S. 2900, the Sugar Stabilization Act of 1978, amended as follows:

TITLE AND DESCRIPTION

ACTS
 (ALL CONGRESSIONAL RECORD PAGE NUMBERS
 REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 7100★—Continued

COMMITTEE ACTION—Continued

INTERNATIONAL SUGAR AGREEMENT

Title I provides the President with legislative authority to implement the International Sugar Agreement, 1977 (ISA). Title I would permit the President to limit entry of sugar from non-member countries to areas, to prohibit the entry of sugar documentation required by the International Sugar Agreement, and to require the keeping of certain records and the making of reports.

DOMESTIC SUGAR PROGRAM

Market price objective.—Title II establishes a U.S. market price objective of 17 cents per pound (the median of the price range for free trade sugar under the ISA) for the 1978 sugar supply year. This price objective would be adjusted semiannually beginning Oct. 1, 1979, based on changes in the parity index published by the Department of Agriculture and the Wholesale Price Index published by the Department of Labor.

Import fee.—A mandatory fee on imported sugar would be imposed as the primary method for achieving the U.S. market price objective. The Secretary of Agriculture would be required to impose a fee on sugar imports when he determines that the average daily price for imported raw sugar during a sugar supply year (October through September), or 6-month period thereof, will be less than the prevailing U.S. market price objective. The fee would be equal to an amount (not in excess of 20 cents per pound) which the Secretary determines will achieve the prevailing U.S. market price objective when added to the daily price for raw sugar imports.

Quantitative restriction.—As a secondary means of achieving the U.S. market price objective, the Secretary would be required to establish a global quantitative restriction on sugar imports. The Secretary would impose the quantitative—whenever he determines the import fee alone will not achieve the U.S. market price objective for a sugar supply year, or 6-month period thereof.

Adjustments.—The Secretary would be required to suspend any import fee or quantitative restriction, make such other lesser adjustment to such fee or restriction, or both, as may be necessary to achieve the prevailing U.S. market price objective whenever he finds that the average of the daily prices for imported raw sugar imports for 20 consecutive market days exceeds the price objective by more than 20 percent. The Secretary would have to reestablish the fee or restriction, or both, or such portion thereof, as may be required to achieve the price objective whenever the average of the daily prices for imported raw sugar for 20 consecutive market days is less than the prevailing U.S. market price objective.

Refined sugar and sugar containing products.—Imports of refined sugar would be prohibited except under emergency conditions or in the face of an imminent shortage of refined sugar due to a lack of domestic refining capacity. Imports of sugar-containing products could be limited as a means of preventing circumvention of the objectives of the bill. A mandatory limitation would be imposed on imported sweetened chocolate, candy and confectionery.

Exemptions.—The following items would be exempted from fees and restrictions under the bill: (1) The first 10 tons of refined sugar imported from any foreign country in any sugar supply year; (2) the first 10 tons of sugar imported from any foreign country in any sugar supply year for religious, educational, or experimental purposes; (3) liquid sugar imported in individual sealed

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 7106★—Continued

COMMITTEE ACTION—Continued

DOMESTIC SUGAR PROGRAM—Continued

containers not exceeding a capacity of 4 liters each; (4) sugar imported for the production of alcohol or livestock feed for other than human consumption; and (5) sugar imported for the production of polyhydric alcohols not to be used as a substitute for sugar as a sweetener.

LABOR PROVISIONS

Title III of the committee amendment would require the producers of sugar beets and sugarcane to pay fieldworkers a minimum wage of \$3 per hour for the 1978 sugar supply year and an additional 20 cents per hour each year thereafter through the 1982 sugar supply year. Wage rates for Hawaii and Puerto Rico would be those established under labor union contracts or Federal or local law. Wages for field equipment operators would be required to be at least 10 percent more than those for fieldworkers.

Producers who fail to pay required wage rates would be liable for liquidated damages equal to the amount of unpaid wages. One or more employees, on behalf of themselves and other employees similarly situated would be permitted to bring an action for damages resulting from failure to pay minimum wages. The Secretary could also bring an action to recover unpaid wages and liquidated damages. Any hearings on claims for unpaid wages would be conducted by the Office of General Counsel of the Department of Agriculture with a right of appeal to the judicial officer of the Department and then to the U.S. District Court.

Discrimination against sugarcane and sugar beet fieldworkers who participate in any wage rate proceeding or investigation under the labor provisions of the act would be prohibited.

Producers would be prohibited from charging fieldworkers an amount for goods and services furnished to them in excess of the reasonable cost of those goods and services. Finally, fieldworkers would be covered by workmen's compensation.

COUNTERVAILING DUTY WAIVER EXTENSION

Title IV of the bill would extend the authority of the Secretary of the Treasury to waive countervailing duties under section 303 of the Tariff Act of 1930 under the following conditions:

- (1) The waiver authority would be extended if, before January 3, 1979, the President determines, upon the recommendation of the Special Representative for Trade Negotiations, and notifies Congress of his determination, that:
 - (a) Negotiations have been concluded establishing new international rules and procedures governing the use of internal and export subsidies which (i) adequately protect U.S. agricultural and industrial trading interests, and (ii) provide for effective enforcement of the substantive rules;
 - (b) The Multilateral Trade Negotiations (MTN) as a whole have been substantially completed; and
 - (c) Failure to extend the waiver will seriously jeopardize the completion of the MTN.
- (2) The waiver authority would be extended to the earliest of the following dates:
 - (a) The date on which either House of Congress defeats on a vote of final passage the domestic implementing bill for the subsidy/countervailing code;
 - (b) The date of enactment of such implementing bill; or
 - (c) September 1, 1979.
- (3) Existing waivers, which would continue in effect and any future waivers made during the period of the waiver authority extension would be subject to the existing conditions in

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
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H.R. 7108★—Continued

COMMITTEE Action—Continued

COUNTERVAILING DUTY WAIVER EXTENSION—Continued

the law for granting waivers. All waivers would be subject to the existing congressional override provisions under which either House of Congress by majority vote may disapprove a waiver. If an override resolution is adopted, imports covered by that resolution become subject to countervailing duties immediately.

SENATE ACTION

Oct. 12, 1978.—Chair sustained a point of order against a motion to proceed to consider H.R. 7106 on the grounds that its consideration failed to meet the three day rule.

(See action on H.R. 7200 and H.R. 13750)

H.R. 7200★

June 7, 1977

To amend the Social Security Act to make needed improvements in the programs of supplemental security income benefits, aid to families with dependent children, child welfare services, and social services, and for other purposes.

HOUSE BILL

(Bill provides the following:

SUPPLEMENTAL SECURITY INCOME (SSI) PROGRAM

- (a) Extends until Oct. 1, 1978, present temporary provisions pertaining to the eligibility of SSI recipients for food stamps;*
- (b) makes uniform the SSI eligibility requirements for blind and disabled individuals age 18 through 21, regardless of student status;
- (c) allows for the direct payment of SSI benefits to drug addicts or alcoholics if the attending physician of the institution where the individual is undergoing treatment certifies that such a direct payment procedure would have significant therapeutic value for the individual and that there would be little risk of misuse of the funds involved;
- (d) authorizes the continuation of SSI benefits to an individual hospitalized outside the United States on the same basis as currently provided for in the Medicare program;
- (e) allows the Secretary to provide by regulation that gifts and inheritances which are not readily convertible into cash are not to be considered income for purposes of the SSI payment;
- (f) allows one or more cash advances to a presumptively eligible individual up to the maximum monthly benefit (including State supplementary payments) for 3 months;
- (g) eliminates the mandatory minimum State supplementation for those individuals who, after September 1977, are (1) no longer residents of the State to which such rules apply, (2) receiving income greater than their December 1973 income, (3) in certain public institutions and ineligible for SSI, and (4) ineligible because of excess resources;

*Enacted into law as part of H.R. 1404.

DEPARTMENTAL REPORTS

June 20, 1977.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.

PUBLIC HEARINGS

July 12, 18, 19, and 20, 1977.—Public hearings.

BILL REPORTED

Nov. 1, 1977.—Reported favorably to the Senate (S. Rept. 95-573), with an amendment summarized as follows:

ADOPTIONS, FOSTER CARE, CHILD WELFARE SERVICES

SUBSIDIZED ADOPTIONS

Establishes a new subsidized adoption program with Federal matching.

CHILD WELFARE SERVICES GRANTS

Provides for a flat 75% Federal matching rate.

CASE REVIEW

Adds a new section to the child welfare services law permitting expenditures for State tracking and information systems, individual case review systems, services to reunite families or place children in adoption, and procedures to protect the rights of natural parents, children, and foster parents.

FOSTER CARE GRANTS

Places a ceiling on Federal matching beginning in fiscal year 1978, set at 20% above the 1977 level, with a 10% annual increase thereafter through 1982.

ACTION

(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

TITLE AND DESCRIPTION

H.R. 7200★—Continued

BILL REPORTED—Continued

SUPPLEMENTAL SECURITY INCOME (SSI) PROGRAM—Continued

SOCIAL SERVICES PROGRAM

- (h) provides that SSI eligibility and benefits be determined on a monthly rather than a quarterly basis;
- (i) provides that the reduction in the monthly SSI benefit payment to \$25 not occur until an SSI recipient has been in a medical facility for over 3 full months;
- (j) provides for cost-of-living adjustments in the standard \$25 monthly SSI payment to individuals in medical facilities;
- (k) eliminates any reduction in SSI resulting from assistance based on need that is given to an individual by a private charitable agency;
- (l) the Housing amendments of 1976 provide that certain subsidies under the Act shall not be counted as income for determining the amount of SSI benefits, effective Oct. 1, 1976. This bill cancels any overpayments attributable to such subsidies received prior to Oct. 1, 1976;
- (m) allows couples in which both the husband and wife are SSI recipients to qualify for SSI benefits as single individuals after living apart for 1 month rather than 6 months;
- (n) requires the Secretary of HEW to take such actions as may be necessary and appropriate to coordinate the administration of the SSI, food stamp, and medical programs; and authorizes the Secretary to enter into arrangements, where possible, that will allow individuals to file claims for all three programs at the same office; and
- (o) requires that, for the purposes of determining eligibility for SSI and amount of SSI benefits paid to a legal alien, the income and resources of any person who sponsored the alien's entry into the United States be imputed to the alien for the duration of the assurances of support contained in any executed affidavit or similar agreement of support, but no longer than 3 years. This would not apply in the case of an alien who became eligible for SSI because of blindness or disability if the blindness or disability commenced after his admission to the United States.

PUBLIC ASSISTANCE IN PUERTO RICO, THE VIRGIN ISLANDS, AND
GUAM

- (a) Extends SSI to Puerto Rico, Guam, and the Virgin Islands, effective Apr. 1, 1978. Benefit levels would be adjusted so as to bear the same ratio to the SSI benefit rates in the States as the per capita income in each territory bears to the per capita income of the State with the lowest per capita income;
- (b) requires States to certify prior to, as well as after, the beginning of the fiscal year the amount of their title XX allotment they do not expect to spend and would therefore be available for reallocation to Puerto Rico, Guam, and the Virgin Islands; thus providing these three areas with more advanced notice of the amount of title XX funds that will be available to them; and
- (c) removes as of Apr. 1, 1978, the dollar ceiling on Federal matching funds for AFDC in Puerto Rico, Guam, and the Virgin Islands, but maintains the 50-percent Federal matching rate.

ADDITIONAL FUNDS FOR CHILD CARE

Increases the ceiling on Federal matching for social services from \$2.5 billion to \$2.7 billion on a permanent basis beginning with fiscal year 1978. (In fiscal year 1978 the additional \$200 million would be provided for child care services on a 100% Federal funding basis.)

USE OF \$200 MILLION FOR EMPLOYMENT OF WELFARE RECIPIENTS

Extends for 5 years, with additional modifications, the law requiring States to use the added funding for employment of welfare recipients and other low income persons in child care jobs.

WELFARE RECIPIENTS TAX CREDIT

Extends for 5 years the tax credit equal to 20% of wages to child care employers who hire AFDC recipients to work in child care facilities.

STAFFING STANDARDS

Continues until Oct. 1, 1978, the suspension of the staffing standards for children age 6 weeks to 6 years but deletes the requirement preventing States from lowering their staffing standards below the September 1975 standards.

ADDICTS AND ALCOHOLICS

Makes permanent, the provisions requiring that special confidentiality requirements of the Comprehensive Alcohol Abuse Act be observed with regard to addicts and alcoholics, clarifying that the entire rehabilitative process must be considered in determining whether medical services provided to addicts and alcoholics can be funded as an integral part of a State social services program, and providing for funding of a 7-day detoxification period even though social services funding is generally not available for persons in institutions.

SOCIAL SERVICES TO THE TERRITORIES

Requires each State, prior to the beginning of the fiscal year, to certify to the Secretary whether it will have funds in excess of its title XX program needs and the amount of the excess. If a State certified that its allotment exceeded its needs, then the amount of the allotment would be reduced by the amount of the excess. Under the provision the State could make a subsequent determination, after the beginning of the fiscal year, if it later determined that the amount originally certified was in excess of the amount needed. Amounts certified as in excess of State needs would be available for allotment to Puerto Rico, Guam, and the Virgin Islands, up to the amount of the limitations specified in existing law.

FISCAL RELIEF

FISCAL RELIEF FOR STATE AND LOCAL WELFARE COSTS

Makes available up to \$1 billion in additional Federal funding of welfare costs as a means of providing fiscal relief to State and local governments.

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 7200★—Continued

BILL REPORTED—Continued

SOCIAL SERVICES PROGRAM

- (a) Raises the statutory ceiling on Federal funds for title XX from \$2.5 to \$2.7 billion, with the requirement that, in fiscal 1978, \$200 million be used for child day care services with no State matching requirements as originally provided in Public Law 94-401;
- (b) extends for 1 year all other provisions of Public Law 94-401 including those related to: grants to hire welfare recipients for day care services, Federal day care staffing standards moratorium, standards for family day care homes, services for alcoholics and drug addicts, and the welfare recipient day care employment tax credit;
- (c) extends until Apr. 1, 1978, the due date for the evaluation by HEW of the appropriateness of the Federal day care standards contained in title XX and recommendations for modifications, as required by Public Law 93-647.

CHILD-WELFARE SERVICES PROGRAM

- (a) Establishes under IV-B for the Social Security Act a child welfare services entitlement program for States with \$266 million in Federal funds per fiscal year. This replaces the present IV-B authorization for child welfare services, funded at \$56.5 million in fiscal 1977;
- (b) retains the present IV-B formula for allotment of funds to States based on the number of children under 21 and per capita income of the State but eliminates the State matching requirement;
- (c) prohibits any State from using more Federal IV-B funds for foster care payments than it used for such purposes in fiscal year 1977. Also prohibits the use of IV-B funds for employment-related child day care and for the purchase of land or equipment, the construction of buildings, or for education services generally available to the residents of the State;
- (d) prohibits States from spending less for child welfare services, including adoption services and subsidies but excluding foster care payments, than the total amount of State and local funds spent for such purposes in fiscal year 1977;
- (e) makes Federal day care standards contained in title XX applicable to any day care paid for out of IV-B funds;
- (f) redefines "child welfare services" to emphasize services directed toward preventing the removal of children from their homes, reuniting children with their families, placing children in suitable adoptive homes where restoration to the natural family is not possible, as well as generally protecting and promoting the welfare of all children;
- (g) requires annual approval by HEW of a State plan containing a description of the services that will be provided, a staff development plan, and the steps the State will take to accomplish the purposes of title IV-B and to increase the scope and recipients of available child welfare services; and
- (h) requires the Secretary of HEW, as of Oct. 1, 1978, to establish a national and regional adoption information system to assist in the placement of children.

Requires that, as a condition for a State to receive title IV-B funds after Sept. 30, 1979, the State foster care program must provide and insure:

AID TO FAMILIES WITH DEPENDENT CHILDREN

QUALITY CONTROL AND INCENTIVES TO REDUCE ERRORS

Establishes a modified version of the current AFDC quality control program as a requirement of law to determine the level of case and dollar error rates with respect to eligibility, overpayment, and underpayment of aid paid under the approved State plan and case error rate with respect to incorrect denials and terminations of aid.

RECIPIENT IDENTIFICATION CARDS

Provides Federal matching of 75% for costs incurred by a State in issuing photo identification cards to AFDC recipients.

MATCHING FOR ANTIFRAUD ACTIVITIES

Increases the Federal matching rate from 50% to 75% for State and local antifraud activities.

DETERMINATION OF AFDC BENEFITS FOR A CHILD IN CERTAIN LIVING ARRANGEMENTS

Provides that in the case of an AFDC child living with a relative (1) who is not legally responsible for his support, or (2) who is legally responsible but is not eligible for AFDC because he is receiving support from another person or aid under another program, a State would be allowed to pay an amount based on the full family size but reduced on a pro rata basis to take account of the presence of ineligible family members.

SAFEGUARDING INFORMATION

Excludes from the prohibition preventing disclosure concerning AFDC applicants or recipients, the Committee on Finance, the Committee on Ways and Means, and any Government agency authorized by law to conduct an audit or similar activity in connection with the administration of the AFDC programs.

AFDC MANAGEMENT INFORMATION SYSTEM

Provides incentives for the States to develop and operate computerized management information systems for their AFDC programs.

ACCESS TO WAGE INFORMATION FOR AFDC VERIFICATION

Provides authority for the States to have access to earnings information in records maintained by the Social Security Administration and State employment security agencies.

PROTECTIVE AND VENDOR PAYMENTS

Provides that:

- (a) in cases in which the State agency made a determination of inability to manage funds, payments could be made in the form of joint checks as a kind of vendor payment;
- (b) the limit on the number of recipients with respect to whom a State could make such protective or vendor payments would be increased to 20 percent; and
- (c) in addition to the protective and vendor payments which the State or local agency could make subject to the new 20-percent limitation, States would be allowed to make payments to cover the cost of utility services or living accom-

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 7200★—Continued

BILL REPORTED—Continued

CHILD-WELFARE SERVICES PROGRAM—Continued

That no child will be placed in foster care, except in emergency situations, either voluntarily or involuntarily unless services aimed at preventing the need for placement have been provided or refused by the family;

That no child will be involuntarily removed from his home, except on a short-term basis in emergency situations, unless there has been a judicial determination that the child should be removed;

That no child will be placed in foster care by the voluntary action of his parents unless a "voluntary placement agreement" has been signed by parent and agency;

That a child who has been removed from his home will be placed in the least restrictive setting, within reasonable proximity to his family, and with relatives where appropriate;

That reunification services are made available to the child and his parents after removal from the home;

That there will be a written individualized case plan developed for each child placed in foster care; an administrative review of each case plan at least every 6 months; and a dispositional hearing by a court or a court appointed administrative body within 18 months of the child's placement to determine whether the child should be returned home, remain in foster care for no more than 6 months because of special circumstances, made eligible for adoption, or placed in long term foster care; and

That a due process procedure be established whereby a parent, foster parent, guardian, or child may appeal if he has been denied a foster-care procedure, service, or right required by this section.

AID TO FAMILIES WITH DEPENDENT CHILDREN

- (a) Allows States to use Federal AFDC matching funds to provide foster care for an AFDC child removed from his home without the judicial determination required under present law, if the removal was voluntary and at the specific written request of the parent or guardian, and if the State has in effect the foster care protections required under sec. 402 of this bill;
- (b) allows States to use Federal AFDC matching funds to provide foster care for AFDC children in public institutions or group homes which care for 25 or fewer children;
- (c) requires States to include adoption subsidies as a part of the State AFDC foster care program. Federal AFDC matching funds can be used by the States to provide adoption subsidies under the following conditions and limitations:

If an AFDC child has been in foster care for at least 6 months and is determined by the State to be "hard-to-place" because of ethnic background, race, color, language, age, physical, mental, or emotional handicap, medical condition, or membership in a sibling group, an adoption subsidy is payable after diligent efforts have been made to find appropriate adoptive parents for the child without a subsidy;

AID TO FAMILIES WITH DEPENDENT CHILDREN—Continued

PROTECTIVE AND VENDOR PAYMENTS—continued

modations in the form of checks drawn jointly to the order of the recipient and the person furnishing the services or accommodations.

CHILD SUPPORT ENFORCEMENT PROGRAM

FEDERAL MATCHING OF CHILD SUPPORT COSTS FOR NONWELFARE FAMILIES

Continues Federal matching for services to non-AFDC families on a permanent basis.¹

PROCEDURAL CHANGES RELATED TO FEDERAL MATCHING FOR CHILD SUPPORT

Prohibits advance payment to the State of the Federal share of administrative expenses for a calendar quarter unless it has submitted a full and complete report of the amount of child support collected and disbursed for the calendar quarter which ended 6 months earlier, and allows HEW to reduce the amount of the payments to the State by the Federal share of child support collections made but not reported by the State.

COLLECTION OF CHILD SUPPORT FOR AFDC FAMILIES

Amounts collected which represent the child support obligation for the current month are generally retained by the State to the extent necessary to reimburse it for the current AFDC payment. If the amount of the child support collection made by the State is in excess of the court-ordered monthly support payment for the family, the amount of the excess is retained by the State to reimburse it for assistance payments previously made to the family. Present law also allows States to continue to collect support payments from an absent parent for up to 3 months after AFDC payments have been terminated, and HEW regulations allow the States to continue to retain payments in excess of the regular monthly support order to reimburse them for past assistance payments. Because of questions raised about the interpretation of the statute, the committee agreed to a clarifying amendment to uphold the HEW interpretation.

FEDERAL MATCHING FOR CHILD SUPPORT DUTIES PERFORMED BY COURT PERSONNEL

Authorizes Federal matching for these administrative expenses.

PROVISIONS RELATING TO EMPLOYMENT

WORK INCENTIVE PROGRAM

Requires the provision of such social and supportive services as are necessary to enable the individual actively to engage in activities related to finding employment and, for a period thereafter, as are necessary and reasonable to enable him to retain employment, and allows States to match the Federal share for social and supportive services with in-kind goods and services, instead of being required to make only a cash contribution.

¹ Federal funding for non-AFDC child support services was not enacted. However, funding was continued for fiscal year 1979 at the same level as authorized for fiscal year 1978 under an appropriations resolution, H.J. Res. 1139, Public Law 95-482.

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 7200★—Continued

BILL REPORTED—Continued

AID TO FAMILIES WITH DEPENDENT CHILDREN—Continued

PROVISIONS RELATIVE TO EMPLOYMENT—Continued

The amount of the subsidy payment cannot exceed the amount paid for foster care (in a foster family home) in the State, plus an additional amount for costs related to special health conditions except prior to the adoption;

The duration of the subsidy payment cannot exceed 1 year or the length of time the child was in foster care, whichever is longer; except that payments for costs related to a special health condition can continue until the child reaches majority, if the State determines annually that the child continues to have the special health condition that existed at the time of adoption;

- (d) makes available for 2 years beginning Oct. 1, 1977, Federal matching funds for the cost of child support collection and paternity establishment services provided by States to non-AFDC individuals whose incomes are not more than double the State AFDC standard of need;
- (e) requires States to charge an application fee of no more than \$20 to non-AFDC individuals who request child support services, unless as a result of paying this fee the applicant would qualify for AFDC payments. And, for non-AFDC individuals, requires States to collect any costs which are in excess of the applicant fee by deducting such cost from the amount of any child support money that is collected, unless this deduction would result in the individual qualifying for AFDC payments. For non-AFDC individuals whose total income is less than twice the State AFDC standard of need, the amount deducted in order to recover costs in excess of the application fee must be the lesser of: 10 percent of the amount of any child support money collected; or, the average cost in the State of providing child support enforcement services to non-AFDC individuals;
- (f) increases from 10 to 20 percent (of the number of other AFDC recipients in a State for any month) the limitation on protective and vendor payments that can be made pursuant to a determination by the State agency that the relative or guardian who receives AFDC payments on behalf of a dependent child is not able to manage funds in the best interest of the child; and allows such vendor payments to be in the form of two-party checks which are negotiable only upon endorsement by the AFDC recipient and the person supplying goods, services, or other authorized items. Also, it requires that, whenever an AFDC payment is made in the form of a protective, vendor, or two-party payment pursuant to a determination of the inability to manage funds, a statement of the specific reasons for making such a payment must be placed in the AFDC recipient's file;
- (g) allows States, at the specific written request of the AFDC recipient, to make payments for utilities and accommodations in the form of a two-party check which is negotiable only upon endorsement by the AFDC recipient and the person providing utilities or accommodations. These voluntary, two-party vendor payments are not subject to the provision which, for the purposes of determining Federal financial participation for any month, limits the number of protective or vendor payments in a State; or, the provision

INCENTIVE TO REPORT EARNINGS

Provides an incentive to report income by specifying that there would be no disregard of any earned income which the recipient has not reported to the State agency.

DEMONSTRATION PROJECTS

Broadens and makes more explicit the provision of present law relating to State demonstration programs.

COMMUNITY WORK AND TRAINING PROGRAMS

Prior to the enactment of the Work Incentive (WIN) program as part of the 1967 Social Security Amendments, the Federal AFDC statute permitted Federal matching of AFDC payments made to recipients participating in a community work and training program. Since the enactment of the WIN program, however, the Department of Health, Education and Welfare has taken the position that the Federal Government will not share in AFDC payments to recipients who are required by State law to participate in an employment program, unless the program either is part of the WIN program or is administered under the Economic Opportunity Act. The committee agreed to an amendment, which has been approved twice by the Senate, to reenact the community work and training provisions so that States which elect to have such programs could do so under the standards and safeguards provided by the legislation. The legislation would be modified to exclude from the requirement to participate in the same categories of recipients as are excluded from the WIN registration requirements, as well as individuals who are already participating in WIN. In addition, protective payments for children whose relatives fail to comply with the community work and training requirements would be provided.

Payment for work would have to be not less than the Federal minimum wage, the State minimum wage, or the prevailing wage for similar work in the community, whichever was the highest.

EARNED INCOME DISREGARD

Requires States to disregard the first \$60 earned monthly by an individual working full time—\$30 in the case of an individual working part time—plus one-third of the next \$300 earned plus one-fifth of amounts earned above this. Child care expenses, subject to limitations prescribed by the Secretary, would be deducted before computing an individual's earned income. Other work expenses could not be deducted.

SUPPLEMENTAL SECURITY INCOME (SSI) PROVISIONS

DEFINITION OF CHILD

Provides that parents' income would cease to be attributed to a disabled child over age 17 without regard to whether or not he is in school.

TREATMENT OF IN-KIND INCOME

Provides a general rule of counting as income only cash income which is available for the support and maintenance of the SSI beneficiary. However, in any case where the beneficiary receives regular contributions in kind toward his shelter or food needs, the amount of his maximum SSI benefit would be reduced by one-third unless he can establish that the actual value of those in-kind contributions are of lesser value.

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 7200★—Continued

BILL REPORTED—Continued

AID TO FAMILIES WITH DEPENDENT CHILDREN—Continued

which requires a determination by the State agency regarding the ability of the recipient to manage AFDC funds. A request for such a voluntary, two-party vendor payment remains in effect until revoked by the AFDC recipient and can be revoked on a monthly basis. The total amount of any such voluntary two-party vendor payments cannot be more than 50 percent of the family's AFDC monthly payment. The provision allowing voluntary, two-party vendor payment is effective for 2 years beginning Oct. 1, 1977; and

- (h) stipulates that Federal matching funds cannot be denied to any State for the period between Jan. 1, 1968, and Apr. 1, 1977, because a State exceeded the 10-percent limitation on protective and vendor payments or failed to comply with other specified requirements pertaining to restricted payments, if the amount of the payments under question was correct.)

AMENDMENTS

- Feb. 9, 1978
No. 1
(1696) (Nelson, Abourezk, Haskell, Hathaway, Mrs. Humphrey, Javits, Kennedy, McGovern, Matsunaga, Ribicoff, Riegle) Deletes sec. 523, "Community, Work and Training Programs" from the Finance Committee reported bill.
- Feb. 22, 1978
No. 2
(1702) (Percy, Bartlett, Bellmon, Curtis, Dole, Eastland, Hayakawa, Helms, Laxalt, Lugar, Matsunaga, Schmitt, Schweiker, Tower, Young, Zorinsky) Provides a 5-year residency requirement for aliens receiving SSI and requires any immigrant to have a sponsor who will contract to support such immigrant for 5 years, or have other means of support.
- Apr. 6, 1978
No. 3
(1763) (Morgan, Domenici, Hatfield of Oregon, Hollings, Leahy, Lugar, Nunn, Stone) Provides coverage under the social security system for Members of Congress and employees of the legislative branch.
- June 23, 1978
No. 4
(3077) (Gravel, Anderson, Cranston, Dole, Durkin, Hathaway, Mrs. Humphrey, Johnston, Matsunaga, Percy, Randolph, Riegle, Sarbanes) Provides a \$200 million increase in title XX funding in fiscal year 1979, \$250 million in fiscal year 1980, and \$300 million in fiscal year 1981.

SUPPLEMENTAL SECURITY INCOME (SSI) PROVISIONS—Continued

DISASTER RELIEF

Makes the provisions adopted on a temporary basis in the 94th Congress applicable in the case of all Presidentially declared disasters occurring after May 31, 1976.

MANDATORY STATE SUPPLEMENTATION

Provides for the elimination of the mandatory supplementation requirement for individuals who no longer benefit from the provision for various reasons and (1) in the case of federally administered mandatory State supplementation, require the use of the Federal definition of income; (2) in the case of State administered mandatory supplementation, permit States to use the definition of income which was used under the former State welfare plan; and (3) authorize States to recertify a lower mandatory supplement level when they determine that there are changed circumstances which would have resulted in a reduction in the welfare grant under the former State program, thus giving States full responsibility for these determinations.

SSI ACCOUNTING PERIOD

Requires the Social Security Administration to undertake experiments with various accounting periods—including retrospective accounting periods—and with various reporting methodologies and to report to the Congress on their effects.

REPORTING OF CHANGES IN CIRCUMSTANCES

Requires the Secretary of HEW to test on a pilot basis a procedure by which each individual receiving Federal SSI payments or federally administered State supplementary payments would make an annual report stating whether or not there had been any changes in his circumstances affecting eligibility or the amount of payments.

COORDINATOR OF SSI/SOCIAL SECURITY ENTITLEMENT

Includes an amendment designed to prevent certain windfalls which now occur when an individual applies for both social security and SSI benefits, is eligible for both, but does not receive his social security award promptly because of processing or similar delays. Under the amendment, payments under the two programs will be coordinated. A part of the SSI payment made pending completion of the social security award will be treated as an advance against the individual's social security entitlement. When that entitlement is established, proper accounting adjustments will be made to assure that the correct amounts are paid by the general fund and the trust funds.

INCREASE IN \$25 PAYMENT TO PERSONS IN INSTITUTIONS

Provides a one-time increase of \$25 a month to individuals in medical facilities receiving medicaid reimbursement in their behalf.

EMPLOYMENT OF SSI RECIPIENTS FOR INFORMATION AND REFERRAL

Provides authority for the Department of Health, Education, and Welfare to pay for the employment by the States of SSI recipients who would be trained to serve in social security offices to provide information on other programs and community resources to SSI claimants.

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 7200★—Continued

BILL REPORTED—Continued

SUPPLEMENTAL SECURITY INCOME (SSI) PROVISIONS—Continued

ADDICTS AND ALCOHOLICS

Allows the direct payment of SSI benefits to addicts or alcoholics if the attending physician at the institution where the individual is undergoing treatment certifies that a direct payment would have significant therapeutic value for the individual and that there would be little risk of misuse of the funds involved.

BURIAL FUND

Makes the \$1,500 insurance policy exclusion alternatively available with respect to assets set aside for burial purposes. The burial assets would have to be designated as such by the beneficiary with the understanding that any amount withdrawn prior to death of the recipient would be treated as unearned income and serve to reduce his SSI payments.

EMERGENCY AID PROGRAM FOR AGED, BLIND, AND DISABLED

Provides Federal matching for a program of emergency assistance to SSI recipients.

LIABILITY FOR FEDERAL ERRORS IN ADMINISTERING STATE PROGRAMS

Provides a transitional statutory guideline for determining the extent of Federal liability for incorrect State supplemental payments which are federally administered. Under this provision, the Federal Government would assume the cost of any federally administered State supplementary benefits which are erroneous to the extent that they exceed 4 percent of the total State supplemental payments made in the State.

LIABILITY FOR INCORRECT MEDICAID COSTS

Under present law, eligibility of aged, blind, and disabled people for medicaid is usually related to their eligibility for SSI. In many States, the Social Security Administration determines eligibility for medicaid in the case of SSI recipients. The medicaid program is, however, a State responsibility and States are liable under present law for the costs of incorrect payments even where the cause of error is an incorrect eligibility finding by the Federal agency. In practice, the Department of Health, Education, and Welfare has not required States to repay the Federal share of incorrect medicaid payments if the error arose from an incorrect Federal action. The committee bill would give statutory authorization for this existing practice.

EARNINGS OF SSI RECIPIENTS IN SHELTERED WORKSHOPS

Includes a provision which would in all cases treat as earned income any income received by SSI recipients as remuneration for participation in sheltered workshop activities whether or not as a part of an active rehabilitation program.

SSI REPORTS BY THE SECRETARY OF HEALTH, EDUCATION, AND WELFARE

Requires the Secretary to report on:

1. The estimated manpower needs of the Social Security Administration for fiscal years 1979, 1980, and 1981.
2. Plans and recommendations for restoring the statutory integrity of the SSI program, based on a review of SSI policies and of statute and legislative history, with particular reference to the policy issues raised in the staff report.

MISCELLANEOUS PUBLIC ASSISTANCE PROVISIONS

FRAUD

Requires the Inspector General to compile data relating to fraud in the AFDC and SSI programs to show the number of cases awaiting or under active investigation (and the amounts of

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 7200★—Continued

BILL REPORTED—Continued

MISCELLANEOUS PUBLIC ASSISTANCE PROVISIONS—Continued

FRAUD—continued

money involved), the number of cases settled by administrative action, the number of cases referred for possible criminal prosecution, and the number of cases adjudicated—including the decision and any penalties imposed.

TREATMENT OF TERRITORIES UNDER SOCIAL SECURITY ASSISTANCE PROGRAMS

Increases the Federal matching percentage from 50 percent to 75 percent while tripling the dollar limitations thereby permitting the territories to double the size of their assistance programs with no increase in non-Federal matching.

In addition, the committee bill would treat the Northern Marianas in a manner comparable with Puerto Rico, the Virgin Islands, and Guam. Specifically, the committee bill would establish in the Northern Marianas the programs of aid to the aged, blind, and disabled, AFDC and medicaid subject to the same matching and a comparable overall limit on Federal funding (\$570,000) as is provided for in the case of other territories. The supplemental security income (SSI) program would not apply in the Northern Marianas as is also the case in the other territories.

PUBLIC ASSISTANCE PAYMENTS TO ALIENS

Provides that receipt of any type of public assistance would constitute being a public charge for purposes of the Immigration and Nationality Act.

MEDICARE PROVISIONS

STUDY OF COVERAGE OF EPILEPSY AND SIMILAR CONDITIONS

Authorizes the Department of Health, Education, and Welfare to conduct a study of the problems faced by people with epilepsy or similarly incapacitating conditions in obtaining adequate health insurance coverage.

SENATE ACTION

Oct. 12, 1978.—Considered by the Senate after agreeing by unanimous consent to the *Long UP amendment No. 2059*, striking the reported Finance Committee text and inserting the text of H.R. 7108, the Sugar Stabilization Act of 1978,* with the only modification establishing a U.S. market price objective of 16 cents per pound rather than 17 cents per pound, by voice vote (Congressional Record S18552), and taking the following action on amendments thereto:

Adopted:

Long UP amendment No. 2089, continuing the right to waive countervailing duties until Feb. 15, 1979, by voice vote (Congressional Record S18550);

Church UP amendment No. 2091, authorizing the President to contribute up to 5,000 long tons of tin metal from the national defense stockpile to the tin buffer stock and authorizing the General Services Administrator to dispose of another 36,000 tons of surplus tin from the domestic strategic stockpile, by voice vote (Congressional Record S18561); and

Dole UP amendment No. 2092, prohibiting the use of price support payments to producers and processors of sugarcane or sugar beets while the provisions for fees and quotas found in title II of the bill are in force and have effect, by voice vote (Congressional Record S18562).

*See H.R. 7108 for a description of that bill as reported.

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 7200★—Continued

SENATE ACTION—Continued

Rejected:

Metzenbaum UP amendment No. 2090, replacing title II of the bill relating to pricing with title II of H.R. 13750, tabled by voice vote (Congressional Record S18555).

Withdrawn:

Abourezk UP amendment No. 2060 relating to hospital cost containment; and
Talmadge UP amendment No. 2061 relating to hospital cost containment.

FURTHER SENATE ACTION

Oct. 12, 1978.—Committee on Finance was discharged from further consideration of H.R. 13750, the House passed bill implementing the International Sugar Agreement of 1977, and the bill H.R. 13750, was then passed by rollcall vote (No. 489), of 50 yeas, 22 nays (Congressional Record S18568), after striking all after the enacting clause and inserting in lieu thereof the text of H.R. 7200, as amended October 12, 1978.

(See further action on H.R. 13750)

H.R. 7329★

Nov. 3, 1977

To revise miscellaneous timing requirements of the revenue laws, and for other purposes.

(Contains provisions relating to the time for (1) payment of expenses owed to related parties, (2) election of special corporate liquidation treatment for involuntary conversions, (3) election of subchapter S status by a corporation, (4) filing of unrelated business income tax returns for exempt organizations, (5) determining the status of a taxpayer as a farmer or fisherman for estimated income tax purposes, (6) claiming credits or refunds arising from carrybacks, and (7) collection of the penalty for failure to pay over withholding taxes where a bond is furnished.)

AMENDMENTS

Aug. 14, 1978 (Long on behalf of the Committee on Finance)
No. 1
(3471) Allows deductions for Federal gift and estate tax purposes to Josée and René de Chambrun and their estates for transfers to the Foundation Josée et René de Chambrun to the same extent as if the foundation were a domestic corporation.

Aug. 21, 1978 (Long on behalf of the Committee on Finance)
No. 2
(3522) Excludes from private foundation status any tax-exempt charitable organization which, on or before May 28, 1969, and continuously thereafter to the close of the taxable year, operates and maintains as its principal purpose, facilities for the long-term care, comfort, maintenance, or education of permanently and totally disabled persons, elderly persons, needy widows, or children.

Jan. 4, 1978.—Referred to Office of Management and Budget and Department of the Treasury.

COMMITTEE ACTION

Mar. 1, 1978.—Public hearing.

May 10, 1978.—Reported favorably to the Senate (S. Rept. 95-797) with the following amendments:

- (a) modifies provision relating to subchapter S corporations by:
 - (i) providing that existing corporations may also make a subchapter S election during the first 75 days of its taxable year (House provision included only newly formed corporations.); and
 - (ii) modifying the House provision permitting the filing of a subchapter S election by shareholders of a small business corporation at any time during the year preceding the taxable year for which the election is effective, so that the addition of new shareholders, after such an election is filed and before the election is effective, will not terminate the subchapter S election; and
- (b) permits duty-free importation of boric acid, mineral wool, or glass fibers from any most-favored-nation country beginning on the date of enactment of this bill and before June 30, 1979.

SENATE ACTION

Aug. 23, 1978.—Passed by the Senate, by voice vote (Congressional Record S14126-14132), after agreeing to the following amendments:

Committee amendments en bloc, by voice vote (Congressional Record S14132);

Dole UP amendment No. 1728, disregards for purpose of certain taxes imposed with respect to employees, certain changes since 1975 in the treatment of individuals as employees,¹ by voice vote (Congressional Record S14128); and

¹ Subsequently enacted into law on H.R. 13511, P.L. 95-600.

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 7320★—Continued

SENATE ACTION—Continued

Long amendment No. 3471, relating to the estate tax treatment of the Fondation Josée et René de Chambrun, by voice vote (Congressional Record S14130).

HOUSE ACTION

Oct. 10, 1978.—House agreed to Senate amendments relating to subchapter S corporations, concurred with technical amendments to the Senate amendments relating to certain insulation materials and the Fondation Josée et René de Chambrun and disagreeing to the Senate amendment relating to treatment of individuals as employees.

FURTHER SENATE ACTION

Oct. 14, 1978.—Senate receded from its amendment relating to treatment of individuals as employees.*

Oct. 14, 1978.—Senate agreed to the House amendments to the Senate amendments.

BILL SIGNED

Nov. 14, 1978.—Signed by the President.

(Public Law 95-628)

H.R. 7581★

Jan. 25, 1978

To amend the Internal Revenue Code of 1954 to provide that certain income from a nonmember telephone company is not taken into account in determining whether any mutual or cooperative telephone company is exempt from income tax.

(Clarifies the definition of mutual or cooperative telephone companies which qualify for exemption from Federal income taxes and provides that the 85% member-income test is to be applied without taking into account any income to the telephone cooperative from a nonmember telephone company for communications services which involve members of the telephone cooperative.)

Jan. 27, 1978.—Referred to Office of Management and Budget and Department of the Treasury.

Apr. 25, 1978.—Reported favorably to the Senate (S. Rept. 95-762) adopting the House provisions relating to telephone companies and making the following amendments in other areas:

- (a) relating to the income tax treatment of an owner of securities who lends the securities to a broker;
 - (i) provides that the lending of securities to a broker and the return of identical securities does not constitute a taxable sale or exchange of the securities and thus does not interrupt the lender's holding period or affect the lender's basis;
 - (ii) provides that payments on these securities loans are not to be treated as unrelated business taxable income for tax-exempt organizations;
 - (iii) provides that these payments are to be treated in the same manner as dividends and interest for purposes of the excise tax imposed on the net investment income of private foundations, for the 90-percent income test for regulated investment companies, and for the support test limitations on investment income in determining whether a charitable organization is a publicly supported organization rather than a private foundation; and
 - (iv) with respect to exempt organizations and regulated investment companies, the amendment provides this treatment only for payments on security loans which are fully collateralized and which may be terminated on 5 business days' notice by the lending organization;
- (b) clarifies the categories of persons eligible for the earned income credit to include any individual who maintains a household for any minor individual for whom a dependency exemption is allowed to that individual; and
- (c) permits certain tobacco growers cooperatives to continue to use the completed crop pool method of accounting for computing taxable income with respect to crop pools

*See action on H.R. 13511.

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 7581★—Continued

opened prior to Mar. 1, 1978 (applies to those cooperatives which enter into annual agreements with the Commodity Credit Corporation for purposes of assisting the Department of Agriculture in the administration of Federal tobacco price support programs).

Apr. 27, 1978.—Passed by the Senate, by voice vote (Congressional Record 86546), after agreeing to the committee amendment, by voice vote (Congressional Record 86546).

June 14, 1978.—House agreed to Senate amendments with amendments striking the earned income credit.

Aug. 2, 1978.—Senate agreed to House amendments to Senate amendments.

Aug. 13, 1978.—Signed by the President.

(Public Law 95-345)

H.R. 8149★

Oct. 19, 1977

To provide customs procedural reform, and for other purposes.

HOUSE BILL

Title I allows Customs to institute up-to-date business methods and adapt financial practices in conjunction with computerized techniques to the processing of importations. In order to facilitate the entry, clearance and verification processes applicable to commercial imports, title I establishes in law authority to the Secretary to allow release of goods upon presentation of appropriate entry documents, require filing of complete summary documents within 10 working days of the date on which entry is made, and allow duty payment to be deferred up to 30 days after entry is made. As a necessary adjunct, the title establishes importer record-keeping requirements and strengthens the authority of Customs to inspect importers and others with respect to customs-related books and records. Customs would then have the means to ensure compliance with customs laws, including recourse to the courts, which, heretofore, have often been circumvented.

In addition, title I amends the so-called penalty and fraud provision of the Tariff Act. Present law prohibits the importation of goods into the United States "by means of any fraudulent or false invoice, declaration, affidavit, letter, paper, or by means of any false statement, written or verbal, or by means of any false or fraudulent practice or application whatsoever" unless the person has reasonable cause to believe the truth of such statement. The penalty imposed for violation of this provision is forfeiture of the merchandise itself or a fine equal to its domestic value.

Title I also amends the statute governing the licensing of custom-house brokers to require renewal of licenses every 3 years.

Title II simplifies and updates certain sections of the Tariff Act of 1930 and related laws to facilitate the processing of international travelers and certain noncommercial importations and to introduce greater flexibility into the law which would result in cost-saving efficiencies. It increases the personal duty exemption for returning residents from \$100 to \$250, and from \$200 to \$500 for residents returning from the U.S. insular possessions.

In addition, title II authorizes a flat 10 percent duty rate for non-commercial importations for personal use if not over \$600 in retail value in the country of acquisition.

Another provision of the bill would increase the dollar limits in sec. 21 of the Tariff Act of 1930, as amended, to reduce administrative costs which are disproportionate to revenue produced.

DEPARTMENTAL REPORTS

Oct. 25, 1978.—Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, and Departments of the Treasury, State, and Commerce.

Mar. 6, 1978.—Favorable report from Department of State.

COMMITTEE ACTION

Feb. 2, 1978.—Public hearing.

May 2, 1978.—Reported favorably to the Senate (S. Rept. 95-778), with the following amendments:

ENTRY PROCEDURE

Permits the Secretary of the Treasury to release goods when an entry document is filed. All documents relating to the importation would have to be filed within 10 days after the entry document is filed. Estimated duties would have to be deposited within 30 days. Customs intends to send importers a periodic (monthly) consolidated statement for all entries made during the billing period. To insure compliance with this system, the bill would impose recordkeeping requirements on importers and strengthen Customs authority to inspect import related books and records. The bill would also insure the collection of accurate import statistics by Customs under the new entry system.

PENALTIES

Provides different penalties for three different degrees of culpability: fraud, gross negligence, and negligence; and Provides procedural rules for Customs consideration of penalty cases and provides for a trial in the Federal district courts on all issues if the matter is not resolved administratively.

CUSTOMS RULINGS

Requires the publication of precedential Customs rulings in response to requests for advice from private parties regarding import transactions.

PERSONAL EXEMPTIONS

Increases the personal duty exemption for returning residents from \$100 to \$500.

TEN-PERCENT DUTY FOR TRAVELERS

Applies a 10-percent rate of duty to articles brought to the United States by individuals if the importation is not commercial and the goods are for the traveler's personal use and their value does not exceed \$600.

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 8149★—Continued

HOUSE BILL—Continued

Title II also reduces from 1 year to 6 months the time in which merchandise must be retained in a general order warehouse before it may be sold by Customs and provides for the disposition of distilled spirits, wines and beer which have been seized and forfeited to the United States.

Another title II provision places a 1-year limit on the time in which Customs has to liquidate an entry. Eliminated by this provision would be the unanticipated request by Customs, many years after the entry, for additional duties which often results in substantial losses to importers because they are unable to anticipate such duties when pricing their products.

Title II further authorizes a limited exemption from present trademark restrictions by permitting importation of limited quantities of trademarked merchandise accompanying persons arriving in the United States, if the goods are intended for personal use and not for resale.

Finally, title II repeals certain statutory fees in connection with the entry, clearance and related movement of vessels.

Title III incorporates legislation introduced earlier in the 95th Congress to provide for annual authorizations for appropriations to the U.S. Customs Service beginning fiscal year 1980. Such authorization legislation will serve as a discipline to Congress to ensure the review, on a regular basis, of the full operations of this agency which collects over \$5 billion in revenue annually and which receives an appropriation of nearly \$400 million a year for operating expenses.

COMMITTEE ACTION—Continued

TRAVELERS RETURNING FROM U.S. POSSESSIONS

Increases the personal duty exemption from \$200 to \$1,000 for U.S. residents returning from American Samoa, Guam, or the Virgin Islands of the United States. The flat rate of duty applied to articles referred to in the previous paragraph would be 5 percent for articles acquired in these U.S. insular possessions. Further, travelers returning from these possessions could have the personal exemption and flat rate provisions applied to those goods shipped home as well as to those goods accompanying the traveler through customs entry.

LIQUOR AND TOBACCO

Provides that both residents and nonresidents would be able to import one liter of alcoholic beverages and 200 cigarettes duty free.

TIME LIMIT ON LIQUIDATION

Puts a 1-year limit on the time in which Customs has to liquidate an entry.

COUNTERFEIT TRADEMARKS

Changes the procedures relating to disposal of imported merchandise which violates the law prohibiting unauthorized imports of merchandise bearing a mark copying or simulating a U.S. registered trademark and requires notification of the trademark owner when such goods are seized by the Customs Service.

Goods seized under this provision would be forfeited to the Government unless the trademark owner consents, in writing, to some other disposition of the goods. The Government would have to attempt to donate the forfeited goods to a Federal, State, or local government agency or to a charitable institution. One year after forfeiture, the goods could be sold at a public auction. Destruction of the goods would be permitted if they are unsafe or a hazard to health.

PREFERENTIAL TREATMENT FOR U.S. OFFICIALS

Prohibits duty-free entry for any individual including an officer or employee of the Federal Government or Member of Congress.

AUTHORIZATION OF APPROPRIATIONS

Requires an annual authorization of appropriations to the U.S. Customs Service beginning with fiscal year 1980. Authorizing legislation would require Finance Committee review, on a regular basis, of the operations of the Customs Service (Customs now receives nearly \$400 million a year for operating expenses).

SENATE ACTION

June 7, 1978.—Passed by the Senate, by voice vote (Congressional Record S8786) after agreeing to the committee amendments en bloc, by voice vote (Congressional Record S8783) and Curtis UP amendment No. 1328, insuring that prior intentional false filings with the Customs Service will be judged and penalized in accordance with the present law, by voice vote (Congressional Record S8786).

CONFERENCE ACTION

June 19, 1978.—House disagreed to Senate amendments and requested a conference with the Senate, and appointed as conferees: Messrs. Ullman, Vanik, Gibbons, Rostenkowski, Jones, Steiger, and Frenzel.

June 22, 1978.—Senate insisted on its amendment, agreed to a conference with the House, and appointed as conferees: Messrs. Long, Talmudge, Ribicoff, Byrd, Nelson, Moynihan, Curtis, Hansen, Packwood, and Roth.

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
H.R. 8149★—Continued	CONFERENCE ACTION—Continued
	Aug. 17, 1978.—Conference report filed in the House (H. Rept. 95-1517).
	Aug. 25, 1978.—Conference report filed in the Senate and Senate agreed to conference report, by voice vote (Congressional Record S14480-S14485).
	Sept. 19, 1978.—House agreed to conference report, by rollcall vote (No. 802), of 300 yeas, 1 nay (Congressional Record H10147-H10150).
	FURTHER ACTION
	Sept. 28, 1978.—House agreed to H. Con. Res. 725, requesting the President to return the enrolled bill and providing for its re-enrollment with a technical correction.
	BILL SIGNED
	Oct. 3, 1978.—Signed by the President.
	(Public Law 95-410)
H.R. 8200★	COMMITTEE ACTION
To establish a uniform law on the subject of bankruptcies.	Feb. 8, 1978.—Referred to the Senate Judiciary Committee.
	July 14, 1978.—Senate Judiciary Committee favorably reported S. 2266 (S. Rept. 989) in lieu of H.R. 8200.
	July 14, 1978.—S. 2266 referred to the Committee on Finance for not to exceed 30 days for its consideration of tax provisions contained in the reported bill.
	Aug. 10, 1978.—Committee on Finance reported S. 2266 favorably to the Senate (S. Rept. 95-1107). (See S. 2266 elsewhere in this calendar for a description of the committee amendments.)
	SENATE ACTION
	Sept. 7, 1978.—Committee on the Judiciary was discharged from further consideration of H.R. 8200, and the bill was passed by the Senate after striking all after the enacting clause and inserting in lieu thereof the text of S. 2266, which had at first been amended on the Senate floor. (See S. 2266 elsewhere in this calendar for a description of the Senate floor action.)
	Sept. 22, 1978.—Senate reconsidered H.R. 8200, further amended the bill in the nature of a substitute (Byrd of West Virginia UP amendment No. 1901), deleting provisions amending the Internal Revenue Code, by voice vote (Congressional Record S15878).
	FURTHER HOUSE ACTION
	Sept. 28, 1978.—House agreed to Senate amendments, with an amendment.
	Oct. 5, 1978.—Senate agreed to House amendment with amendments.
	Oct. 6, 1978.—House agreed to Senate amendments.
	BILL SIGNED
	Nov. 6, 1978.—Signed by the President.
	(Public Law 95-598)
H.R. 8212★	Dec. 7, 1977.—Ordered held at the desk.
For the relief of Charles P. Bailey.	Dec. 15, 1977.—Passed by the Senate, without amendment, by voice vote (Congressional Record S19632).
(Provides for a redetermination of the tax liability of Charles P. Bailey.)	Dec. 28, 1977.—Signed by the President.
	(Private Law 95-27)

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
H.R. 8222 Oct. 12, 1978 To apply duty-free treatment under certain circumstances to articles produced in the insular possessions of the United States, and for other purposes.	
H.R. 8309★ To authorize certain public works on rivers for navigation, and for other purposes. (Title II of H.R. 8309, the portion of the bill within the Finance Committee's jurisdiction imposes an excise tax of 4 cents per gallon beginning Oct. 1, 1979 (6 cents per gallon beginning Oct. 1, 1981), on diesel and other fuels used by commercial cargo vessels on any of those inland or intracoastal waterway systems specified in title I of the bill. The 26 specified waterways include, among others, the Mississippi River (upstream from Baton Rouge), the Mississippi's tributaries, and Gulf Intracoastal Waterway.)	Oct. 21, 1977.—Public hearing. SENATE ACTION Oct. 19, 1977.—Ordered placed on the Senate Calendar. May 2, 3, and 4, 1978.—Considered and passed by the Senate, by rollcall vote (No. 153) of 80 yeas, and 18 nays, after taking the following action on amendments thereto:
AMENDMENTS INTRODUCED WITHIN FINANCE COMMITTEE JURISDICTION	AMENDMENTS WITHIN COMMITTEE ON FINANCE JURISDICTION
Feb. 6, 1978 No. 1 (1690) (Dole) Provides that the waterways fuel tax shall not be levied against shipments of any agricultural commodity or product thereof until the price received by farmers for that commodity shall equal or exceed the parity price thereof.	Adopted: <i>Long amendment No. 1846</i> , imposing a waterways fuel tax and authorizing construction of locks and dam 26, by rollcall vote (No. 150) of 88 yeas, and 2 nays (May 3 Congressional Record S6810);
May 1, 1978 No. 2 (1828) (Danforth for Long) Imposes waterways fuel tax, and authorizes construction of locks and dam 26.	<i>Allen UP amendment No. 1295</i> , including certain segments of Alabama-Coosa Rivers and Warrior-Tombigbee Rivers among those inland waterways which are excluded from the application of the waterways fuel tax, by voice vote (May 5 Congressional Record S6851); and
May 1, 1978 No. 3 (1829) (Domenici) Imposes a waterways fuel tax, requires cost recovery, and authorizes locks and dam 26.	<i>Allen amendment No. 1931 (modified)</i> , providing that the ocean-going vessel tax exemption shall apply not only to fuel required to move Lash and Seebee vessels, but also to fuel required to move those vessels' complement of ocean-going barges on U.S. inland waterways, by voice vote (May 4 Congressional Record S6925).
May 2, 1978 No. 4 (1845) (Long) Imposes a waterways fuel tax and authorizes construction of locks and dam 26.	Rejected: <i>Domenici amendment No. 1829</i> (in the nature of a substitute for Long amendment No. 1846), authorizing locks and dam 26, imposing a waterways fuel tax, and requiring cost recovery, by rollcall vote (No. 149) of 48 yeas, and 47 nays (May 3 Congressional Record S6812).
May 3, 1978 No. 5 (1931) (Allen) Exempts certain barges from the tax on fuel.	AMENDMENTS NOT WITHIN COMMITTEE ON FINANCE JURISDICTION
AMENDMENTS INTRODUCED NOT WITHIN FINANCE COMMITTEE JURISDICTION	Adopted: <i>Gravel amendment No. 1831</i> , adding three new titles: Title IV—Water Resource Projects; Title V—River Basin Monetary Authorizations; and Title VI—Macroeconomic Inland Freight Transportation Study (May 2 Congressional Record S6661); <i>Cranston UP amendment No. 1260</i> (to amendment No. 1831), striking out a particular section exempting Kings River water users from Federal reclamation law (May 2 Congressional Record S6663); <i>Cranston UP amendment No. 1261</i> , permitting the Army Corps of Engineers to construct flood proofing measures on Corte Madera Creek, Marin County, Calif. (May 2 Congressional Record S6671); <i>Stafford amendment No. 1694</i> , providing technical assistance in the control of streamland erosion (May 2 Congressional Record S6672); <i>Stafford UP amendment No. 1262</i> , authorizing \$3 million for each of fiscal years 1978–81 to strengthen the Army Corps of Engineers' ability to meet the ice-flooding problem (May 2 Congressional Record S6672);
No. 1680, Jan. 31, 1978, Gravel (Revises the Alaska Hydroelectric Power Development Act.) No. 1681, Jan. 31, 1978, Gravel (Provides for a study and investigation of rates for the transportation of energy-saving recyclable materials.) No. 1682, Jan. 31, 1978, Danforth (Imposes charges on users of inland waterways and deep draft ports and harbors.) No. 1683, Feb. 1, 1978, Helms (Allows the Chief of Engineers to accept land from Allegheny County, Pa.) No. 1686, Feb. 2, 1978, Cranston (Deletes the exemption for Kings River water users from Federal reclamation law.) No. 1687, Feb. 2, 1978, Cranston (Deletes the exemption for Kings River water users from Federal reclamation law.) No. 1688, Feb. 2, 1978, Gravel (Authorizes projects for river and harbor improvement recommended by the Committee on Environment and Public Works.) No. 1689, Feb. 2, 1978, Gravel (Imposes a waterway user charge, requires cost recovery, and authorizes locks and dam 26.)	

ACTION

TITLE AND DESCRIPTION

(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 8309★—Continued

AMENDMENTS NOT WITHIN COMMITTEE ON FINANCE
JURISDICTION—Continued

- No. 1691, Feb. 6, 1978, Danforth (Requires the Secretary of the Army to acquire approximately 2,500 acres of land to be used to mitigate certain adverse impacts which will result from the St. Johns Bayou and New Madrid Floodway, Mo., flood protection project.)
- No. 1692, Feb. 6, 1978, Williams (Declares certain waters to be nonnavigable.)
- No. 1693, Feb. 7, 1978, Heinz (Allows the Chief of Engineers to accept land from Allegheny County, Pa.)
- No. 1694, Feb. 8, 1978, Stafford (Provides technical assistance in the control of streambank erosion.)
- No. 1695, Feb. 8, 1978, Stafford (Establishes a program to breakup river ice that could otherwise result in flooding.)
- No. 1733, Mar. 16, 1978, McClure (Modifies the project for Lucky Peak Lake, Idaho, to provide for an increase in the diameter of the additional dam outlet to 23 feet.)
- No. 1734, Mar. 16, 1978, McClure (Provides that the Heise-Roberts local protection project, Idaho, shall be the responsibility of the Secretary of the Army.)
- No. 1766, Apr. 10, 1978, Wallop (Makes it a Federal offense to assault or murder an employee of the Corps of Engineers.)
- No. 1790, Apr. 18, 1978, Hatfield of Oregon (Authorizes navigation inspections on the Siuslaw River and Bar, Oreg.)
- No. 1791, Apr. 18, 1978, Hatfield of Oregon (Authorizes appropriations for construction of navigation improvements at Chetco River, Oreg.)
- No. 1792, Apr. 18, 1978, Domenici (Authorizes expenditures for recovery of cultural resource data at the Los Esteros Lake, Pecos River, N. Mex., project.)
- No. 1797, Apr. 20, 1978, Curtis (Reauthorizes a portion of Papillion Creek and Tributaries Lakes, Nebr.)
- No. 1811, Apr. 25, 1978, Cranston (Deletes the exemption for Kings River water users from Federal reclamation law.)
- No. 1815, Apr. 26, 1978, Stevenson (Deauthorizes the Helm Reservoir, Skillet Fork, Ill.)
- No. 1816, Apr. 26, 1978, Stevenson (Authorizes the Secretary of the Army to amend the contract between the State of Illinois and the United States for use of water supply storage space at the Rend Lake Dam and Lake, Ill.)
- No. 1817, Apr. 26, 1978, Stevenson (Clarifies technical language with respect to the authorization providing for the annual cleanup of the North Branch of the Chicago River.)
- No. 1818, Apr. 26, 1978, Stevenson (Amends the authorization for the Chicagoland underflow plan project.)
- No. 1830, May 1, 1978, Gravel (Authorizes a project for Fisherman's Wharf, Calif.)
- No. 1831, May 1, 1978, Gravel (Authorizes certain water resource projects for pier and harbor improvement recommended by the Committee on Environment and Public Works.)
- No. 1832, May 1, 1978, Gravel (Establishes a commission to assess the technical, economic, and environmental feasibility of constructing a sea-level canal.)
- No. 1833, May 1, 1978, Randolph (Authorizes certain water resource projects for river and harbor improvement.)

AMENDMENTS NOT WITHIN COMMITTEE ON FINANCE
JURISDICTION—Continued

Adopted—Continued

- Stafford amendment No. 1700*, directing all Federal agencies to expedite consideration of hydropower retrofit projects (May 2 Congressional Record S6673);
- Domenici amendment No. 1792*, authorizing protection of archeological discoveries at Los Esteros Lake, N. Mex. (May 2 Congressional Record S6674);
- Allen UP amendment No. 1263*, authorizing the Army Corps of Engineers to assist the State of Alabama in correcting Coosa River erosion problems which threaten Fort Toulouse (May 2 Congressional Record S6674);
- Gravel amendment No. 1830*, authorizing a project to improve the Fisherman's Wharf, San Francisco Harbor (May 2 Congressional Record S6676);
- Benisen UP amendment No. 1264*, making available to the communities of Temple-Killeen, Tex., water in Lake Belton (May 2 Congressional Record S6677);
- Benisen UP amendment No. 1265*, providing that homes abandoned due to the encroachment of floodwaters be appraised without regard to damage caused by flooding and vandalism (May 2 Congressional Record S6681);
- Benisen UP amendment No. 1266*, providing that in certain cases (under sec. 221 of the Flood Control Act) that the extent of State liability will be limited to that provided for in the State law or constitution (May 2 Congressional Record S6684);
- Johnston UP amendment No. 1267*, modifying the hurricane flood protection project for Lake Pontchartrain, La. (May 2 Congressional Record S6685);
- Culver UP amendment No. 1268*, authorizing \$218,000 for acquisition of lands and preservation of wetlands known as Nahant Marsh, Davenport, Iowa (May 2 Congressional Record S6686);
- Culver UP amendment No. 1269*, authorizing \$224,000 for the development of recreational facilities at Clinton, Iowa, flood control project (May 2 Congressional Record S6687);
- Magnuson UP amendment No. 1270*, authorizing \$18.4 million for navigation improvements to the Blair and Sicum Waterways, Tacoma Harbor, Wash. (May 2 Congressional Record S6688);
- Magnuson UP amendment No. 1271*, authorizing \$12 million for levee and channel improvement project at Skagit River Basin, Wash. (May 2 Congressional Record S6688);
- Sarbanes amendment No. 1742*, authorizing additional funds to deepen the channel of the Choptank River and the Cambridge Harbor Turning Basin in Dorchester County, Md. (May 2 Congressional Record S6689);
- Magnuson UP amendment No. 1272*, authorizing \$548 million for construction of a second powerhouse at McNary Lock and Dam, Columbia River, Oregon and Washington (May 2 Congressional Record S6690);
- Curtis amendment No. 1797*, authorizing part of the Papillion Creek and Tributaries Lakes project, Nebraska (May 2 Congressional Record S6691);
- Wallop amendment No. 1766 (modified)*, making it a Federal offense to assault or murder an employee of the Army Corps of Engineers (May 2 Congressional Record S6691);
- Gravel amendment No. 1680 (modified)*, revising the Alaska Hydroelectric Power Development Act (May 2 Congressional Record S6692);

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
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H.R. 8309★—Continued

AMENDMENTS NOT WITHIN COMMITTEE ON FINANCE
JURISDICTION—Continued

- No. 1836, May 1, 1978, Danforth (Authorizes construction of improvement for flood control at the St. Johns Bayou and New Madrid Floodway, Mo.)
- No. 1843, May 2, 1978, Bellmon (Provides for the construction of treatment facilities and a regional conveyance system of water from Kaw Lake for the ownership, use, operation, and maintenance of non-Federal public members of the Kaw Reservoir Authority.)
- No. 1844, May 2, 1978, Bellmon (Authorizes construction of a water treatment facility at Lake Teukiller, Okla.)
- No. 1845, May 2, 1978, Bellmon (Authorizes construction of a water treatment and distribution system in planning of future single and multiple purpose projects.)
- No. 1930, May 3, 1978, Hatfield of Oregon (Provides for vehicular access to certain public use areas in the Yaquina Bay and Harbor Project, Oreg.)
- No. 1932, May 3, 1978, Gravel (Establishes a Commission to assess the technical, economic, and environmental feasibility of constructing a sea-level canal.)

AMENDMENTS NOT WITHIN COMMITTEE ON FINANCE
JURISDICTION—Continued

Adopted—Continued

- Danforth amendment No. 1836*, authorizing construction of improvement for flood control at the St. Johns Bayou and New Madrid Floodway, Mo. (May 2 Congressional Record S6698);
- Eagleton UP amendment No. 1273*, modifying the project for St. Joseph, Mo., for recreational purposes (May 2 Congressional Record S6699);
- Chiles UP amendment No. 1275*, increasing from \$5 million to \$6.9 million the authorization on a navigable waters weed control program (May 2 Congressional Record S6701);
- Stevens UP amendment No. 1276*, authorizing \$400,000 for an erosion control study at Bethel, Alaska (May 2 Congressional Record S6702);
- Metzenbaum UP amendment No. 1277*, expediting the dredging of the east channel of the Cleveland Harbor, and to develop a water resources project at the Caesar Creek reservoir, Clinton County, Ohio (May 2 Congressional Record S6703);
- Williams amendment No. 1692*, declaring certain waters to be non-navigable in the Delaware River (May 2 Congressional Record S6704);
- Percy UP amendment No. 1278*, allowing the Army Corps of Engineers to proceed on sec. 208 snagging and clearing projects in Illinois without specific congressional authority (May 2 Congressional Record S6705);
- Stevenson amendment No. 1815*, deauthorizing Helm Reservoir, Skillet Fork, Ill. (May 2 Congressional Record S6706);
- Stevenson amendment No. 1816*, authorizing amendment of a contract for the use of water supply storage space at the Bend Lake Dam and Lake, Ill. (May 2 Congressional Record S6706);
- Stevenson amendment No. 1817*, clarifying technical language with respect to the authorization providing for the annual cleanup of the North Branch of the Chicago River (May 2 Congressional Record S6706);
- Stevenson UP amendment No. 1279*, authorizing \$7.7 million for the Chicagoland underflow plan project (May 2 Congressional Record S6707);
- McClure amendment No. 1733*, providing for an increase in the diameter of the dam outlet tunnel for Lucky Peak Dam Project, Idaho (May 2 Congressional Record S6707);
- McClure amendment No. 1734*, providing that operation and maintenance of the Heise-Roberts local protection project, Idaho, to be operated and maintained by the Army Corps of Engineers (May 2 Congressional Record S6708);
- Sasser UP amendment No. 1280*, authorizing the Army Corps of Engineers to acquire land at the Cheatam Lock and Dam, Cumberland River, Tenn., to develop recreational facilities (May 2 Congressional Record S6709);
- Stennis UP amendment No. 1281*, authorizing \$21.1 million for improvements of the Gulfport Harbor, Miss. (May 2 Congressional Record S6709);
- Gravel (for Inouye) UP amendment No. 1282*, modifying project at Barbers Point Harbor, Hawaii (May 2 Congressional Record S6709);
- Randolph amendment No. 1833 (modified)*, authorizing 17 new projects and modifications to several existing projects (May 3 Congressional Record S6787);
- Allen UP amendment No. 1283 (to amend No. 1833)*, modifying project for navigation improvements in Mobile Harbor, Theodore Ship Channel, Ala. (May 3 Congressional Record S6795);

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
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H.R. 8309★—Continued

AMENDMENTS NOT WITHIN COMMITTEE ON FINANCE
JURISDICTION—Continued*Adopted—Continued*

- Bellmon amendment No. 1844 (modified)*, authorizing \$100 million for construction of a water treatment facility at Lake Tenkiller, Okla. (May 3 Congressional Record S6797);
- Bellmon amendment No. 1845 (modified)*, authorizing the Army Corps of Engineers to include the construction of a water treatment and distribution system in the planning of future single and multiple purpose projects (May 3 Congressional Record S6797);
- Randolph (for Inouye) UP amendment No. 1284 (to amendment No. 1833)*, authorizing Army Corps of Engineers to study water and related land resources in the Northern Mariana Islands (May 3 Congressional Record S6798);
- Gravel UP amendment No. 1285*, of a conforming nature, to delete a section added by previous amendment (May 3 Congressional Record S6799);
- Hatfield of Oregon amendment No. 1791*, authorizing \$4.1 million for construction of navigation improvements at Chetco River, Oreg. (May 3 Congressional Record S6799);
- Hatfield of Oregon amendment No. 1790*, authorizing \$17.1 million for navigation improvements on the Siuslaw River and Bar, Oreg. (May 3 Congressional Record S6800);
- Bayh UP amendment No. 1287*, authorizing Federal funding to construct a boat launching facility at or in the vicinity of Rockport or Grandview, Spencer County, Ind. (May 3 Congressional Record S6801);
- Gravel (for Huddleston) UP amendment No. 1288*, increasing from \$330,000 to \$500,000 funding for Dam No. 3 on Big Sandy River Project, Kentucky and West Virginia (May 3 Congressional Record S6802);
- Domenici UP amendment No. 1289*, authorizing \$40 million for construction of flood control works for the Rio Grande and tributaries near Albuquerque (May 3 Congressional Record S6802);
- Heins UP amendment No. 1290*, authorizing Army Corps of Engineers to design flood control works for the Harrisburg, Pa. area (May 3 Congressional Record S6802);
- Heins UP amendment No. 1291*, authorizing the Army Corps of Engineers to construct park and recreation facilities and accesses in conjunction with the Neville Island Park project, Pittsburgh, Pa. (May 3 Congressional Record S6803);
- Hollings/Thurmond UP amendment No. 1292*, authorizing \$4.5 million for construction of a 2-mile extension of the channel leading to Wando River Terminal, S.C. (May 3 Congressional Record S6803);
- Glenn UP amendment No. 1293*, expediting dredging necessary to permit Cleveland Harbor to receive deep draft vessels (May 3 Congressional Record S6850);
- Durkin UP amendment No. 1294*, authorizing \$135,000 for a feasibility study of hydroelectric capacity of the Jackson Mills Dam and Mines Falls Dam at Nashua, N.H. (May 3 Congressional Record S6851);
- Hatfield of Oregon amendment No. 1930*, authorizing \$2.2 million for construction of vehicular access to public use areas within the Yaquina Bay and Harbor project, Oregon (May 4 Congressional Record S6927);
- Gravel UP amendment No. 1298*, increasing from \$250,000 to \$500,000 the ceiling on individual clearing and snagging projects (May 4 Congressional Record S6927);

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
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H.R. 8533★—Continued

AMENDMENTS NOT WITHIN COMMITTEE ON FINANCE
JURISDICTION—Continued*Adopted—Continued*

Gravel amendment No. 1932, authorizing \$8 million for establishment of an International Sea-Level Canal Study Commission by rollcall vote (No. 152) of 68 yeas and 29 nays (May 4 Congressional Record S6932); and

Moynihan UP amendment No. 1396, authorizing construction of recreational facilities at the Kinzua Dam and Allegheny Reservoir project, New York (May 4 Congressional Record S6930).

Rejected:

Gravel amendment No. 1832, authorizing \$8 million for establishment of an International Sea-Level Canal Study Commission by rollcall vote (No. 158) of 48 yeas and 49 nays (May 3 Congressional Record S6804).

CONFERENCE ACTION

May 4, 1978.—Senate insisted on its amendments, requested a conference with the House, and appointed as conferees Messrs. Gravel, Randolph, Long, Talmadge, Moynihan, Domenici, Stafford, McClure, and D'Inforth.

Oct. 4, 1978.—House agreed to Senate amendments with amendments, requested a conference with the Senate and named the following conferees: Messrs. Johnson of California, Roberts, Breaux, Ginn, Mineta, Harsha, Clausen, Ullman, Rostenkowski, Burleson of Texas, Waggoner, Jones of Oklahoma, Conable, Frenzel, and Blouin.

(Subject matter added as a Senate amendment to H.R. 8533 and enacted into law, P.L. 95-502)

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 8422★

SENATE ACTION

To amend titles XVIII and XIX of the Social Security Act to provide payment for rural health clinic services, and for other purposes.

HOUSE BILL

(Provides the following:

PRIMARY CARE PRACTITIONERS

Uses the term "primary care practitioner" to describe the nurse practitioners, physician assistants, medex and other practitioners whose services would be covered under the bill.

PHYSICIAN SUPERVISION ARRANGEMENT

Requires the rural health clinic to have an arrangement with one or more physicians under which the physician periodically reviews the services furnished by the nurse practitioner or physician assistant and prepares such medical orders for care and treatment of clinic patients as is necessary.

CLINIC POLICIES

Requires a rural health clinic to have policies to govern the provision of covered services which are developed (and periodically reviewed) with the advice of a group of professional personnel, including one or more physicians and one or more nurse practitioners or physician assistants.

EXECUTION OF POLICIES

Requires a rural health clinic to have a physician or primary care practitioner responsible for the execution of policies relating to the provision of the clinic's services.

CLINICAL LABORATORY SERVICES

Requires each clinic to provide routine diagnostic services, including such clinical laboratory services as are prescribed by the Secretary. The House bill also provides that a clinic's laboratory shall be treated as a physician's office for the purpose of licensure and meeting any health and safety standards for clinical laboratories established by the Secretary.

EMERGENCY DRUGS

Requires the clinic to have available for administration at least such drugs and biologicals as are determined by the Secretary to be necessary for the care and treatment of emergency cases.

ELIGIBLE CLINICS

Defines a rural health clinic as one located in a rural area designated by the Secretary as having medically underserved populations under sec. 1302(7) of the Public Health Service Act.

GRANDFATHERING OF CLINICS

Provides that a clinic which qualifies as a rural health clinic and is located in an area which subsequently loses its designation as a rural or medically underserved area would continue to be eligible for medicare and medicaid reimbursement as a rural health clinic.

Oct. 17, 1977.—Ordered held at the desk.

Oct. 19, 1977.—Passed by the Senate, by voice vote (Congressional Record S17329), after adopting the following amendments: *Nelson UP amendment No. 957*, allowing access to certain tax return information by the National Institute for Occupational Safety and Health, by voice vote (Congressional Record (S17329); and

Talmadge UP amendment No. 956, by voice vote (Congressional Record S17329), in the nature of a substitute bill previously approved by the Committee on Finance and the Senate (H.R. 422), and providing the following:

SUBSTITUTION OF PART B DEDUCTIBLE WITH COPAYMENT FOR RURAL HEALTH CLINIC SERVICES

Authorizes the Secretary to waive the pt. B deductible with respect to rural health clinic services and to require in lieu thereof copayments not to exceed \$3 a visit and \$60 a year, where he determines that such an alternative approach would be less costly.

PRIMARY CARE PRACTITIONER

Deletes the term "primary care practitioner" and using in lieu thereof the terms "nurse practitioner" and "physician assistant."

COVERAGE BY HOME HEALTH SERVICES FURNISHED BY CERTAIN CLINICS

Provides that, where there exists a shortage of home health agencies, the rural health clinic services covered under medicare and medicaid could include any or all of the services presently covered by a home health agency regardless of whether a clinic could offer any of the skilled services (nursing care, speech therapy or physical therapy) presently required of home health agencies.

PHYSICIAN SUPERVISION ARRANGEMENT

Requires the rural health clinic to have an arrangement with one or more physicians under which the physician periodically reviews the services furnished by the nurse practitioner or physician assistant and prepares, jointly with the nurse practitioner or physician assistant, such medical orders for care and treatment of clinic patients as is necessary.

CLINIC POLICIES

Requires a rural health clinic to have written policies to govern the provision of covered services which are developed (and periodically reviewed) with the advice of a group of professional personnel, including one or more nurse practitioners or physician assistants.

CLINICAL LABORATORY SERVICES

Modifies the House bill to delete the requirement with respect to the provision of clinical laboratory services.

UTILIZATION REVIEW

Requires a rural health clinic to have appropriate procedures for utilization review.

ELIGIBLE CLINICS

Defines a rural health:

- (1) in a rural area designated by the Secretary as having medically underserved populations under sec. 1302(7) of the Public Health Service Act,

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
H.R. 8422★—Continued	SENATE ACTION—Continued
COMPREHENSIVE OUTPATIENT MENTAL HEALTH CENTERS	ELIGIBLE CLINICS—Continued
Requires the Secretary to carry out a demonstration project to provide reimbursement for services furnished in organized centers offering comprehensive mental health services.	(2) in an area (other than an urbanized area as defined by the Bureau of the Census) in which the supply of medical services is not sufficient to meet the needs of individuals therein, or
ARRANGEMENTS FOR CLINICS UNDER MEDICAID	(3) in an urbanized area (so defined) if the majority of patients served by such facility reside in an area described in paragraph (1) or (2).
Clarifies that the requirement that clinics must agree not to charge medicare patients for covered items or services except for the amount of the medicare pt. B deductible or coinsurance is not applicable for the purposes of reimbursement under medicaid. The House bill also clarifies that services offered by a clinic which are covered only under the medicaid program are to be subject to title XIX requirements for physician arrangements for supervision and related activities.	REVIEW OF CAPITAL EXPENDITURES
MEDICAID EFFECTIVE DATE	Provides that rural health clinics would be subject to review of capital expenditures under programs established pursuant to sec. 1122 of the Socia. Security Act.
Provides that the State medicaid plan of all States which authorize the medical practice of nurse practitioners or physician assistants is to provide reimbursement for rural health clinic services beginning the first calendar quarter beginning more than 6 months after the date of enactment.)	COMPREHENSIVE OUTPATIENT MENTAL HEALTH CENTERS
	Requires the Secretary to submit a report, not later than April 1978, on the advantages and disadvantages of extending medicare coverage to mental health centers.
	MEDICAID EFFECTIVE DATE
	Provides that the State medicaid plan of all States which authorize the medical practice of nurse practitioners or physician assistants is to provide reimbursement for rural health clinic services beginning the first calendar quarter beginning more than 6 months after the date of enactment and if legislation is required to conform the State plan, the requirement is to be effective the first calendar quarter beginning after the close of the State legislative session.
	CONFERENCE REPORT FILED
	Oct. 19, 1977.—Senate insisted on its amendment, requested a conference with the House, and appointed as conferees: Messrs. Long, Talmadge, Hathaway, Dole, and Packwood.
	Oct. 25, 1977.—House disagreed to Senate amendment, agreed to a conference with the Senate, and named the following conferees: Messrs. Ullman, Stagers, Rostenkowski, Rogers, Corman, Preyer, Duncan, and Carter.
	Nov. 1, 1977.—Conference report filed in the House (H. Rept. 95-790), with the conferees having taken the following action:
	SUBSTITUTION OF PT. B DEDUCTIBLE WITH COPAYMENT FOR RURAL HEALTH CLINIC SERVICES
	Requires the Secretary of Health, Education, and Welfare to study the feasibility and desirability of imposing a copayment for each visit to a rural health clinic instead of the medicare deductible and coinsurance. The Secretary is to report to the appropriate committees of Congress, not later than 1 year after the date of enactment, on such study and on any recommendations.
	PRIMARY CARE PRACTITIONER
	Deletes the term "primary care practitioner" and uses in lieu thereof the terms "nurse practitioner" and "physician assistant."
	COVERAGE OF HOME HEALTH SERVICES FURNISHED BY CERTAIN CLINICS
	Provides that, where there exists a shortage of home health agencies, the rural clinic services covered under medicare and medicaid could include part-time or intermittent nursing services and,

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 8422★—Continued

CONFERENCE REPORT FILED—Continued

COVERAGE OF HOME HEALTH SERVICES FURNISHED BY CERTAIN
CLINICS—Continued

related supplies, to the extent permitted in regulations, furnished by a registered nurse or a licensed practical nurse to homebound patients, provided such services are furnished under a written plan of treatment (i) established and periodically reviewed by a physician, or (ii) established by a nurse practitioner or physician assistant and periodically reviewed and approved by a physician. It is the intent of the conferees that licensed vocational nurses shall be considered as licensed practical nurses for the purposes of this provision.

PHYSICIAN SUPERVISION ARRANGEMENT

Requires the rural health clinic to have an arrangement with one or more physicians under which the physician periodically reviews the services furnished by the nurse practitioner or physician assistant and prepares such medical orders for care and treatment of clinic patients as is necessary.

CLINIC POLICIES

Requires a rural health clinic to have written policies to govern the provision of covered services which are developed (and periodically reviewed) with the advice of a group of professional personnel, including one or more physicians and one or more nurse practitioners or physician assistants.

EXECUTION OF POLICIES

Requires a rural health clinic to have a physician or primary care practitioner responsible for the execution of policies relating to the provision of the clinic's services.

CLINICAL LABORATORY SERVICES

Requires each clinic to provide routine diagnostic services, including such clinical laboratory services as are prescribed by the Secretary and also provides that a clinic's laboratory shall be treated as a physician's office for the purpose of licensure and meeting any health and safety standards for clinical laboratories established by the Secretary.

EMERGENCY DRUGS

Provides that a clinic is to have such drugs and biologicals available as are determined by the Secretary to be necessary for treatment of emergency cases to the extent allowed by State and Federal law.

UTILIZATION REVIEW

Requires clinics to have procedures for the review of utilization of services to the extent the Secretary determines necessary and feasible.

ELIGIBLE CLINICS

Provides that clinics are eligible which are located in areas which are not urbanized and which have been designated by the Secretary as—

- (1) having medically underserved populations (under title XIII of the Public Health Service Act), or
- (2) primary medical care manpower shortage areas (under title III of the Public Health Service Act).

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
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H.R. 8423★—Continued

CONFERENCE REPORT FILED—Continued

ELIGIBLE CLINICS—Continued

The agreement also provides for the eligibility of any private, non-profit health care clinic which meets the requirements for a rural health clinic, except that it is not located in either of the shortage areas described above, and on July 1, 1977—

(A) was located in a nonurbanized area, and

(B) was located in an area where the supply of physicians was insufficient (as determined by the Secretary).

GRANDFATHERING OF CLINICS

Provides that a clinic which qualifies as a rural health clinic and is located in an area which subsequently loses its designation as a rural or medically underserved area would continue to be eligible for medicare and medicaid reimbursement as a rural health clinic.

REVIEW OF CAPITAL EXPENDITURES

Provides that review of capital expenditures in ambulatory settings will be considered at a later date.

COMPREHENSIVE OUTPATIENT MENTAL HEALTH CENTERS

Requires the Secretary to submit a report within 6 months after enactment on the advantages and disadvantages of extending medicare coverage to mental health centers and the study is to include, with separate evaluations, centers for treatment of alcoholism and drug abuse. The conferees expect the Secretary to conduct demonstration projects, under the authority of sec. 222 of Public Law 92-603, to provide coverage for preventive services furnished by rural health clinic services.

ARRANGEMENTS FOR CLINICS UNDER MEDICAID

Clarifies that the requirement that clinics must agree not to charge medicare patients for covered items or services except for the amount of the medicare pt. B deductible or coinsurance is not applicable for the purposes of reimbursement under medicaid and also clarifies that services offered by a clinic which are covered only under the medicaid program are to be subject to title XIX requirements for physician arrangements for supervision and related activities.

MEDICAID EFFECTIVE DATE

Provides that the State medicaid plan of all States which authorize the medical practice of nurse practitioners or physician assistants is to provide reimbursement for rural health clinic services beginning the first calendar quarter beginning more than 6 months after the date of enactment and provides that, if legislation is required to conform the State plan, the requirement is to be effective the first calendar quarter beginning after the close of the State legislative session.

DISCLOSURE OF MAILING ADDRESSES TO NATIONAL INSTITUTE FOR
OCCUPATIONAL SAFETY AND HEALTH

Authorizes the Secretary of the Treasury, upon written request, to disclose mailing addresses to officers and employees of the National Institute for Occupational Safety and Health (NIOSH) solely for the purposes of locating and determining the vital status of persons who, in their occupations, are, or may have been, exposed to a hazardous substance and referring sick or injured workers for medical care and treatment. (The conference agree-

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 8422★—Continued

CONFERENCE REPORT FILED—Continued

DISCLOSURE OF MAILING ADDRESSES TO NATIONAL INSTITUTE FOR
OCCUPATIONAL SAFETY AND HEALTH—Continued

ment is not intended to allow the disclosure of the mailing addresses of any taxpayer for any other studies that have been or will be undertaken by NIOSH, except for the specific purpose stated in the conference report.)

VOTES ON CONFERENCE REPORT

Nov. 29, 1977.—Conference report filed in the Senate (H. Rept. 95-790) and agreed to by the Senate, by voice vote (Congressional Record S19233).

Nov. 29, 1977.—Conference report agreed to by the House, by voice vote (Congressional Record H12472).

BILL SIGNED

Dec. 13, 1977.—Signed by the President.

(Public Law 95-310)

H.R. 8423★

Sept. 13, 1977

To amend titles II and XVIII of the Social Security Act to make improvements in the end stage renal disease program presently authorized under sec. 226 of that act, and for other purposes.

(House bill provides:

INCENTIVES FOR USE OF SELF-DIALYSIS

- (a) waiver of the 3-month waiting period under present law for a beneficiary who enters a self-care training program prior to the end of the third month after the month his regular course of dialysis begins;
- (b) coverage of disposable supplies (such as syringes, needles, and sterile drapes) required for the effective performance of home dialysis;
- (c) coverage for periodic supportive services, including emergency visits and servicing of dialysis equipment, furnished by facilities to individuals dialyzing at home.

ELIMINATE DISINCENTIVES TO TRANSPLANTATION

- (a) coverage for a transplant patient beginning with the month he is hospitalized, without regard to the waiting period of present law, if transplant surgery takes place within that month or the following 2 months;
- (b) extension of the period of medicare coverage for patients who undergo transplantation from 12 months (under present law) to 36 months;
- (c) immediate resumption of coverage, without a waiting period, whenever a transplant fails; and
- (d) coverage for expenses incurred by live kidney donors, including the period of the donor's recovery.

REIMBURSEMENT METHODS

- (a) provides for the implementation of incentive reimbursement methods for services furnished by renal dialysis facilities to patients dialyzing in the facility or at home; and
- (b) clarifies present law concerning the alternative reimbursement methods available to physicians with respect to services provided in connection with routine maintenance dialysis episodes.

DEPARTMENTAL REPORTS

Sept. 20, 1977.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.

COMMITTEE ACTION

Oct. 12, 13, and 21, 1977.—Public hearings.

Mar. 22, 1978.—Reported favorably to the Senate (S. Rept. 95-714), adopting the House bill with the following modifications:

Incentives for Use of Self-Dialysis

- (a) Waives the present 3-month waiting period for a beneficiary who enters a self-care training program prior to the end of the third month after the month his regular course of dialysis begins;
- (b) provides coverage for disposable supplies (such as syringes, needles, and sterile drapes) required for home dialysis;
- (c) provides coverage for periodic supportive services, including emergency visits and servicing of dialysis equipment, furnished by facilities to individuals dialyzing at home;
- (d) authorizes full reimbursement to facilities for dialysis equipment purchased by facilities for the exclusive use of patients dialyzing at home; and
- (e) provides coverage for services of a self-care dialysis unit maintained by a renal dialysis facility.

Eliminate Disincentives to Transplantation

- (a) Provides coverage for a transplant patient beginning with the month he is hospitalized, without regard to the waiting period of present law, if transplant surgery takes place within that month or the following 2 months;
- (b) extends the period of post-transplantation medicare coverage from 12 months to 36 months;
- (c) provides immediate resumption of coverage, without a waiting period, whenever a transplant fails; and
- (d) covers expenses incurred by live kidney donors, including the period of the donor's recovery.

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 8423★—Continued

COMMITTEE ACTION—Continued

PEER REVIEW OF SELF-DIALYSIS AND TRANSPLANTATION

- (a) assigns responsibility to renal disease network peer review organizations for establishing goals for the identification and placement of suitable candidates in self-care settings and transplantation, and for assessing the performance of facilities in meeting these goals; and
- (b) establishes a long-range national objective, utilizing the experience and recommendations of professional peer review organizations, with respect to the use of self-dialysis settings and transplantation by suitable candidates.

STUDIES, REPORTS, AND ADMINISTRATION

- (a) requires the Secretary to conduct experiments and studies on ways to reduce program costs, without impairing the quality of care, including studies relating to the reuse of dialysis filters and the use of dietary controls, to increase public participation in organ donation programs, and to assess alternative ways of financing renal disease services;
- (b) requires the Secretary to submit an annual report to the Congress on the cost and operation of the program, and on developments with respect to basic and applied research in the field of renal disease; and
- (c) authorizes the Secretary to develop appropriate administrative structures and arrangements to carry out his responsibilities.

MINOR AND TECHNICAL AMENDMENTS

- (a) amends the entitlement provisions of present law to clarify the intent that individuals with end-stage renal disease are deemed to satisfy the requirements relating to disability beneficiaries; and
- (b) provides that the Administrator of the Health Care Financing Administration shall serve, in lieu of the Commission of Social Security, as the Secretary of the Board of Trustees of the Hospital Insurance and Supplementary Medical Insurance Trust Funds.)

Reimbursement Methods

Provides for use of incentive reimbursement methods for services furnished by renal dialysis facilities to patients dialyzing in the facility or at home. Such methods may include prospectively set rates, a system for classifying comparable facilities, the use of target rates (adjusted for regional differences) with provision for sharing savings attributable to efficient and effective delivery of services, and other incentives to efficient performance. (The Secretary may use competitive-bid procedures, prenegotiated rate procedures or such other procedures as he finds feasible and appropriate in establishing the home dialysis target rates.) The bill also clarifies present law concerning the alternative reimbursement methods available to physicians with respect to services provided in connection with routine maintenance dialysis episodes.

Studies, Reports, and Administration

Requires the Secretary to conduct experiments and studies on ways to reduce program costs, without impairing quality of care, including studies relating to reuse of dialysis filters and the use of dietary controls, to increase public participation in organ donation programs and to assess alternative ways of financing renal disease services. The bill also requires the Secretary to submit an annual report to the Congress on the cost and operation of the program, and on developments in basic and applied research in the field of renal disease. The Secretary is authorized to develop appropriate administrative structures and arrangements to carry out his responsibilities.

Teaching Physicians

Defers the effective date of a previously enacted provision (sec. 227 of P.L. 92-603) which deals with reimbursement under medicare for the services of physicians in teaching hospitals.

Minor and Technical Amendments

Amends the entitlement provisions of present law to clarify the intent that individuals with end stage renal disease are deemed to satisfy the requirements relating to disability beneficiaries. The bill also provides that the Administrator of the Health Care Financing Administration shall serve, in lieu of the Commissioner of Social Security, as the Secretary of the Board of Trustees of the Hospital Insurance and Supplementary Medical Insurance Trust Funds and shall be responsible for making reimbursement to HMO's under the medicare program.

SENATE ACTION

Apr. 10, 1978.—Passed by the Senate after adopting committee amendment, by voice vote (Congressional Record 85221).

FURTHER HOUSE ACTION

May 1, 1978.—House agreed to Senate amendment with an amendment including additional provision to encourage home dialysis, by voice vote (Congressional Record H3341-3348).

FURTHER SENATE ACTION

May 24, 1978.—Senate agreed to House amendment to Senate amendment, by voice vote (Congressional Record S8190-8195).

BILL SIGNED

June 13, 1978.—Signed by the President.

(Public Law 95-292)

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORDS)

H.R. 8444★

To establish a comprehensive national energy policy.

(Title II of H.R. 8444 which is within the Finance Committee's jurisdiction would provide the following:

A. RESIDENTIAL CREDITS

RESIDENTIAL INSULATION AND ENERGY CONSERVATION CREDIT

- (a) provides a credit of 20 percent on the first \$2,000 of cumulative expenditures on home insulation and other energy conserving components, for a maximum credit of \$400.

RESIDENTIAL SOLAR AND WIND ENERGY EQUIPMENT CREDIT

- (a) provides a credit up to \$2,150 on the first \$10,000 of expenditures on solar and wind energy equipment. The credit is 30 percent of the first \$1,500 spent and 20 percent of the next \$8,500 spent.

B. TRANSPORTATION TAX PROVISIONS

GAS GUZZLER TAX

- (a) imposes a gas guzzler tax on each sale or initial lease by the manufacturer of an automobile that falls below efficiency standards established for each model year; and
- (b) establishes a Public Debt Retirement Trust Fund into which the proceeds of the gas guzzler tax will be deposited.

REPEAL OF PERSONAL DEDUCTION FOR STATE GASOLINE TAX

- (a) repeals the personal deduction for State and local government taxes imposed on the purchase of gasoline, diesel fuel, and other motor fuels used for nonbusiness purposes.

EXTENSION OF EXCISE TAX ON GASOLINE AND OTHER MOTOR FUELS

- (a) continues the current Federal excise taxes of 4 cents a gallon on gasoline and other fuels through Sept. 30, 1985 (these taxes are currently scheduled to be reduced to 1½ cents a gallon after Sept. 30, 1979).

REPEAL OF REFUND OF MOTORBOAT FUEL TAX

- (a) repeals the 2-cents-a-gallon reduction (through refund, credit, or exemption) of the excise taxes on gasoline and special motor fuels used in a motorboat.

REPEAL OF EXCISE TAXES ON BUSES AND BUS PARTS

- (a) repeals the 10-percent excise tax on buses and the 8-percent excise tax on bus parts and accessories.

REMOVAL OF EXCISE TAXES ON ITEMS USED WITH CERTAIN BUSES

- (a) removes the excise taxes on tires, inner tubes, tread rubber, and lubricating oil sold for use on or in connection with privately owned intercity, local, and school buses; and
- (b) provides a credit or refund for the taxes imposed on gasoline and other motor fuels to the extent the fuels are used in qualified operations of privately owned intercity, local, and school buses.

TAX CREDIT FOR ELECTRIC MOTOR VEHICLES

- (a) provides that new electric cars purchased for personal use by individuals on or after Apr. 20, 1977, and before Jan. 1, 1983, will be eligible for a tax credit equal to the first \$300 of the purchase price.

Aug. 8, 9, 10, 11, and 12, and Sept. 8, 9, 12, 13, 14, and 15, 1977.—
Public hearings.*(See H.R. 4363 for Committee on Finance action on this subject and H.R. 4018, H.R. 5037, H.R. 5166, and H.R. 5380 for a brief summary of action taken by the Senate on energy matters not within the Finance Committee's jurisdiction.)*

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 8444★—Continued

C. CRUDE OIL AND NATURAL GAS LIQUIDS EQUALIZATION TAXES
AND REBATES

CRUDE OIL EQUALIZATION TAX

- (a) imposes an excise tax on the first purchase (generally by the refiner) of price controlled, domestically produced crude oil. The tax increases the cost of all crude oil to the world price by 1980.

NATURAL GAS LIQUIDS EQUALIZATION TAX

- (a) imposes a tax on sale to end users of natural gas liquids, based upon the difference (the price gap) between the controlled price of the liquid and the wholesale price for No. 2 distillate in the region, adjusted for differences in Btu content. The tax will be equal to one-third of the price gap in 1978, two-thirds of the gap in 1979, and equal to the entire gap in 1980 and later years.

PRESIDENTIAL AUTHORITY TO SUSPEND THE TAX

- (a) grants the President authority to suspend any or all of any increase in the equalization tax, if he determines that there has been a significant increase in the world price of oil that will result in a higher equalization tax and will have a substantial adverse economic effect (a suspension plan would have to be submitted to Congress and would be subject to a veto by either House within 15 days of submission.)

CRUDE OIL REBATES

- (a) provides that the net receipts from the equalization taxes will be apportioned equally and returned to each taxpayer in 1978 through a new tax credit. Single taxpayers and married persons filing separately will receive a single payment, and married persons filing joint returns and heads of households (single persons with dependents) will receive a double payment.
- (b) makes special payments in 1979 to adults who are recipients of monthly benefits under social security, railroad retirement, or supplemental security income; and
- (c) authorizes payments to the governments of Puerto Rico and the possessions, if they submit acceptable plans to the Secretary of the Treasury for distribution of amounts similar to the tax credits and special payments.

HEATING OIL REFUND

- (a) provides an exception from the crude oil equalization tax for heating oil used in residences, churches, schools, universities, and hospitals.

D. TAX ON BUSINESS USE OF OIL AND GAS CREDIT

EXCISE TAX ON BUSINESS USE OF OIL AND GAS

- (a) imposes a tax on the use of oil or natural gas as fuel in a trade or business;
- (b) provides that the President could suspend the tax for a period up to one year if he believes it would have an adverse economic effect;

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)**H.R. 8444★—Continued****D. TAX ON BUSINESS USE OF OIL AND GAS CREDIT—Continued**
EXCISE TAX ON BUSINESS USE OF OIL AND GAS—continued

- (c) provides certain exemptions from the tax; and
- (d) provides that the Secretary of the Treasury would establish a procedure for reclassifying uses to a category which is taxed at a lower rate or which is exempt from tax.

CREDIT AGAINST TAX ON BUSINESS USE OF OIL AND GAS

- (a) provides that a taxpayer may elect a credit against the use tax of \$1 for each dollar of qualified investment, up to 100 percent of the taxpayer's oil and natural gas use taxes.

E. BUSINESS ENERGY TAX CREDIT; INVESTMENT CREDIT AND DEPRECIATION CHANGES**BUSINESS ENERGY CREDIT**

- (a) allows a 10-percent business energy tax credit in addition to the investment credit provided under present law for investments by business in qualified property intended to reduce the amounts of oil, natural gas or other energy consumed in heating or cooling a building or used in an industrial process.

BUSINESS INSULATION

- (a) provides that for purposes of the regular investment credit, insulation installed in connection with an existing building or industrial facility would be qualifying property through 1982.

DENIAL OF REGULAR INVESTMENT TAX CREDIT AND ACCELERATED DEPRECIATION

- (a) denies the regular investment credit for air conditioners and space heaters. The regular investment credit also would be denied for new oil and for these boilers, and the 20-percent variance from the guideline lives for depreciable property under ADR would not be available for these boilers.

DEPRECIATION ADJUSTMENT FOR PLANNED RETIREMENT OF BOILERS

- (a) provides that if a taxpayer certifies that he plans to replace or retire a boiler or other combustor which uses oil or natural gas as a fuel before a specified date, the un-depreciated value of the equipment would be deductible using the straight line method and a useful life equal to the period from certification to the specified date for retirement.

F. CERTAIN DEDUCTIONS FOR OIL AND GAS WELLS AND GEOTHERMAL EXPENSES**TAX TREATMENT OF GEOTHERMAL EXPENSES**

- (a) allows a current deduction for intangible drilling costs related to the exploration and development of geothermal resources; and
- (b) provides percentage depletion at a 10-percent rate for all geothermal resources, subject to the limitation that the total amount of depletion allowed with respect to any property is not to exceed the taxpayer's adjusted cost basis in that property.

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 8444★—Continued

F. CERTAIN DEDUCTIONS FOR OIL AND GAS WELLS AND GEOTHERMAL EXPENSES—Continued

MINIMUM TAX ON INTANGIBLE DRILLING COSTS FOR OIL AND GAS WELLS

- (a) extends beyond 1977 the provision in present law (enacted for 1977 only in the Tax Reduction and Simplification Act of 1977) relating to the minimum tax on intangible drilling costs. As a result, the minimum tax on preference items applicable to intangible drilling costs for oil and gas wells would be modified to treat these intangible costs as preference items only to the extent they exceed the taxpayer's oil and gas production income.

G. OTHER PROVISIONS

REREFINED LUBRICATING OIL

- (a) exempts new lubricating oil from the 6-cents-per-gallon excise tax, if it is combined with rerefined oil and the new oil makes up 55 percent or less of the mixture. If the new oil in the mixture exceeds 55 percent of the contents, the exemption would apply only to the new oil that would make up 55 percent of the mixture. In any case, the mixture must contain at least 25 percent waste or rerefined lubricating oil in order to qualify for the exemption.

ANNUAL REPORT ON ENERGY SAVINGS AND REVENUE EFFECTS

- (a) provides that beginning in August 1978, the President would be required to report each year to the Congress on the savings in energy use accomplished, the revenue received, and the revenue disbursed under each specific program contained in title II of H.R. 8444, "The Energy Tax Act of 1977."

AMENDMENTS

- Sept. 19, 1977 (Packwood) Amendment:
No. 1
(870)
- (a) reduces the House-passed gas guzzler tax by 20% for station wagons costing not more than \$8,000;
 - (b) encourages vanpooling by providing a full investment tax credit for commuter vans even though their useful life is less than 3 years;
 - (c) encourages mass transportation by excluding from the gross income of an employee the value of transportation (use of commuter vans and mass transit passes and tickets) provided by his employer; and
 - (d) amends the State and Local Fiscal Assistance Act of 1972 to establish a transportation revenue sharing program funded by 5% of the excise taxes on diesel and motor fuels, tread rubber and gasoline.
- Sept. 19, 1977 (Packwood) Amendment:
No. 2
(871)
- (a) eliminates the user tax and credits on oil consumption;

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 8444★—Continued

AMENDMENTS—Continued

(b) adds to the list of specially defined energy property the following items: heat pumps, electric vehicles, and any other property the principal purpose of which is increasing the energy efficiency of any existing industrial or commercial process (whether by reduction of waste heat generation, recapture of energy, or otherwise) and which is installed in connection with an existing industrial or commercial facility; and

(c) adds procedural rules allowing court review of administrative discretionary decisions made under the National Energy Act.

Sept. 19, 1977
No. 3
(872)

(Packwood) Allows a residential and automotive energy credit of 25% (maximum of \$2,500) of total expenditures for home energy conservation expenditures, home solar, wind and geothermal energy expenditures, and automotive energy conservation expenditures. "Home energy conservation expenditures" would include heat pumps, current rate-of-consumption meters (which show the amount of energy being consumed as it is consumed), attic and whole house fans and ventilators, and "any other property acquired or modification made of a kind which increases the energy efficiency of the dwelling." Home solar, wind and geothermal energy expenditures" would include home geothermal equipment. "Automotive energy conservation expenditures" would include inertial storage transmission systems (energy stored in brake system) and electric cars.

Sept. 19, 1977
No. 4
(873)

(Packwood) Allows an energy research and development credit against income taxes (limited to 1/2 of amount expended; not to exceed 50% of tax liability) or against the COET (limited to 15% of amount expended in 1978, 30% in 1979, 45% in 1980, 60% in 1981) or against the user tax (no limitations). R&D expenditures with respect to energy conservation, energy production, and health and environmental aspects of energy use could qualify. It would also allow a separate energy production credit against income taxes (limited to 1/4 of amount expended; no limitation based on tax liability) or against the COET (same limitations as above) or against the user tax (again, no limitations). The crude oil equalization tax, which is imposed on the refiners under the House-passed bill, would be imposed on the producers.

Sept. 19, 1977
No. 5
(874)

(Packwood) Provides percentage depletion for geothermal deposits at a rate of 22% (the same provided for uranium under present law).

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 8444★—Continued

AMENDMENTS—Continued

- Sept. 19, 1977
No. 6
(875)
- (Packwood) Adds the following to the list of alternative energy property qualifying for credits against the House-passed user tax and the House-passed additional investment tax credit: tangible property, including equipment and buildings, used in the production of (1) geothermal energy; (2) hydroelectric energy (includes dams but not transmission lines); (3) shale oil; (4) solar, wind, nuclear energy (not including the production or mining of fuel and not including turbines or equipment beyond the turbine stage); (5) synthetic solids, liquids, or gases produced from alternate substances; (6) oil or gas obtained for tertiary production; (7) "new new" oil; (8) any other energy obtained from an alternate substance.
- Sept. 21, 1977
No. 7
(986)
- (Percy, Bayh, Burdick, Curtis, Dole, Ford, Mathias, Pell, Young) Exempts automotive fuels composed of at least 10 percent nonpetroleum derived alcohol from the present Federal excise tax of 4 cents per gallon.

H.R. 8533★

Sept. 27, 1978

To amend the Internal Revenue Code of 1954 to provide that income from the conducting of certain bingo games by certain tax-exempt organizations will not be subject to tax.

SENATE ACTION

- Oct. 10, 1978.—Committee discharged from further consideration.
- Oct. 10, 1978.—Passed by the Senate by voice vote (Congressional Record S18043-18052), after deleting the language relating to bingo income and adopting *Long UP amendment No. 2047* providing the following:
- (a) replacement of locks and dam 26 on the Mississippi River;
 - (b) development of an excise tax on fuel used by commercial cargo vessels on specified inland waterways, together with establishment of an inland waterways trust fund; and
 - (c) comprehensive study with respect to inland waterway user taxes and charges, to be submitted to Congress.

FURTHER HOUSE ACTION

- Oct. 13, 1978.—House agreed to Senate amendments, by voice vote (Congressional Record S12895).

FURTHER SENATE AND HOUSE ACTION

- Oct. 14, 1978.—House agreed to H. Con. Res. 754, correcting errors in the enrollment of H.R. 8533 and directing that the provision relating to bingo income be added back to the text of the bill.
- Oct. 15, 1978.—Senate agreed to H. Con. Res. 754.

BILL SIGNED

- Oct. 21, 1978.—Signed by the President.

(Public Law 95-502)

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
<p>H.R. 8535★ May 24, 1978</p> <p>To amend the Internal Revenue Code of 1954 with respect to the treatment of amounts paid to relatives for purposes of the credit for expenses for household and dependent care services necessary for gainful employment.</p> <p>(Repeals the requirement that qualifying child care services of relatives must constitute "employment" under the social security tax rules. Thus, otherwise qualifying payments to grandparents to care for their grandchildren will be eligible for the child care credit. Also, the bill disallows the credit for amounts for child care services paid by the taxpayer to his or her child if the child performing such services is under age 19.)</p>	<p>June 6, 1978.—Referred to Office of Management and Budget and Department of the Treasury.</p> <p>June 19, 1978.—Public hearing.</p> <p><i>(Subject to matter enacted into law as a part of H.R. 13511, P.L. 95-600)</i></p>
<p>H.R. 8696 Oct. 11, 1978</p> <p>Relating to the income tax treatment of an individual who receives a retroactive determination of eligibility for disability compensation from the Veterans' Administration.</p> <p>(Clarifies that portion of military retirement pay corresponding to the amount of a Veterans' Administration disability compensation award is excluded from income where the V.A. determination is retroactive. On March 31, 1978, the Internal Revenue Service announced that it was reversing its prior ruling position and will interpret existing law in a manner generally similar to the provisions of this bill.)</p>	<p>Sept. 19, 1978.—Referred to Commerce, Science, and Transportation Committee.</p> <p>Oct. 15, 1978.—Committee discharged and passed by the Senate, incorporating Cannon UP amendment No. 2113, in the nature of a substitute, inserting the text of S. 3279, with the following changes:</p> <ul style="list-style-type: none"> (a) reducing the funding levels; (b) eliminating assistance for airlines; and (c) reducing the ticket tax. <p><i>(See also action on S. 3279 and H.R. 9911.)</i></p>
<p>H.R. 8729★</p> <p>To provide assistance to airport operators to prepare and carry out noise compatibility programs, to provide assistance to aircraft operators to comply with noise standards, and for other purposes.</p> <p>(Provisions within the Finance Committee's jurisdiction would provide new taxes, a reduction of existing taxes, credits or refunds of taxes to air carriers and certain trust fund amendments.)</p>	<p style="text-align: center;">DEPARTMENTAL REPORTS</p> <p>July 24, 1978.—Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, and Departments of the Treasury, State, and Commerce.</p> <p>Aug. 4, 1978.—Report from the Department of State (no objection).</p> <p>Aug. 8, 1978.—Report from the Department of the Treasury (no objection).</p> <p>Aug. 9, 1978.—Report from the Department of Commerce (no objection).</p>
<p>H.R. 8755★ Sept. 21, 1978</p> <p>To make specific provisions for ball or roller bearing pillow block, flange, take-up, cartridge, and hanger units.</p>	<p style="text-align: center;">COMMITTEE ACTION</p> <p>July 31, 1978.—Public hearing.</p> <p>Sept. 26, 1978.—Reported favorably to the Senate (S. Rept. 95-1241) with the following amendments:</p> <ul style="list-style-type: none"> (a) <i>Yankee Dryer Cylinders</i>.—Permits (from the date of enactment through Dec. 31, 1981) duty-free entry of Yankee Dryer Cylinders, a metal component of a papermaking machine used to dry and finish various grades of paper; and (b) <i>Plastic Bead Necklaces</i>.—Permits permanent duty-free entry of necklaces made of plastic beads on fiber string valued not over 30 cents per dozen.

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
H.R. 8755★—Continued	SENATE ACTION
	Sept. 30, 1978.—Passed by the Senate by voice vote (Congressional Record S16796), after agreeing to committee amendments.
	HOUSE ACTION
	Oct. 10, 1978.—House agreed to Senate amendments.
	BILL SIGNED
	Oct. 21, 1978.—Signed by the President.
	(Public Law 95-500)
H.R. 8811★	Jan. 25, 1978
To amend sec. 7447 of the Internal Revenue Code of 1954 with respect to the revocation of an election to receive retired pay as a judge of the Tax Court.	Jan. 27, 1978.—Referred to Office of Management and Budget and Department of the Treasury.
	COMMITTEE ACTION
	June 19, 1978.—Public hearing.
	Aug. 11, 1978.—Reported favorably to the Senate (S. Rept. 95-1113), without amendment.
	SENATE ACTION
Aug. 14, 1978 No. 1 (3470)	(Long on behalf of the Committee on Finance) Makes clear that amounts paid by the employer for prepaid legal services would be excluded from social security and unemployment insurance payroll taxes as well as income taxes.
Aug. 21, 1978 No. 2 (3523)	(Long on behalf of the Committee on Finance) Provides that no recapture of estate tax benefits would take place if the special use valuation property is involuntarily converted during the recapture period and the proceeds are fully reinvested in real property used for the same qualifying use. Proportionate recapture would occur in the case of a partial reinvestment of the involuntary conversion proceeds. Also, if any recapture tax is imposed, the basis of involuntarily converted "carryover basis" property would be increased by an amount equal to the recapture tax. This increase in basis would be limited to the amount of recapture tax attributable to appreciation in value of the property. The recapture period of 15 years would be extended by the period of any discretionary extensions of time to reinvest granted under section 1033(a)(2)(B)(ii) of the Internal Revenue Code.
	Aug. 23, 1978.—Passed by the Senate, by voice vote (Congressional Record S14132-14134), after agreeing to the following amendments:
	<i>Long amendment No. 3470</i> , relating to treatment of prepaid legal service contribution for Federal Insurance Contributions Act and Federal Unemployment Act taxes; and
	<i>Long amendment No. 3523</i> , relating to the treatment of an involuntary conversion of real property to which the special farm valuation provisions of the Federal estate tax apply.
	FURTHER HOUSE ACTION
	Sept. 19, 1978.—House agreed to Senate amendments with technical and clarifying amendments.
	FURTHER SENATE ACTION
	Sept. 28, 1978.—Senate agreed to House amendments to Senate amendments.
	BILL SIGNED
	Oct. 17, 1978.—Signed by the President.
	(Public Law 95-472)
H.R. 9192	Oct. 4, 1978
To amend the Internal Revenue Code of 1954 to extend to banks for cooperatives the provision providing for ordinary loss and gain treatment on sales of bonds, etc.	Oct. 6, 1978.—Referred to Office of Management and Budget and Department of the Treasury.

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 9251★

Oct. 27, 1977

Relating to extensions of time for the existing tax treatment of certain items.

HOUSE BILL

(Extends the effective date of several provisions dealt with in the Tax Reform Act of 1976, and generally prohibits the Treasury Department (Internal Revenue Service) from issuing certain rulings or regulations effective prior to specific dates in 1978.

The bill extends the date of the following provisions:

- (1) Extends the pre-1976 Act exclusion for section 911 (income earned abroad exclusive for another year, or through 1977;
- (2) Extends the current treatment of salary reduction, etc., pension plans for 2 years, or through December 31, 1979;
- (3) Extends the Armed Forces Health Professions scholarship exclusion for 2 additional years; those entering the programs in 1977 and 1978 would be exempted for a full 4-year program;*
- (4) Extends the special 5-year amortization for low-income housing (sec. 167(k)) for 1 year, or from December 31, 1977, through December 31, 1978;*
- (5) Extends for 2 years the effective dates of the net operating loss "trafficking" rules adopted in the 1976 Act.

In addition, the bill contains prohibitions on the issuance of certain Treasury (Internal Revenue Service) rulings or final regulations with respect to certain commuting expenses (until after April 30, 1978) and final regulations with respect to employee fringe benefits (until after July 1, 1978). These deferrals are to give Congress time to review and consider, if necessary, any proposed changes in Treasury regulations or rulings in these two areas of interpretation of the tax laws by the Treasury Department (IRS.)

AMENDMENTS

- | | |
|---|--|
| <p>May 9, 1978
No. 1
(2030)</p> <p>May 9, 1978
No. 2
(2031)</p> <p>May 9, 1978
No. 3
(2032)</p> <p>May 9, 1978
No. 4
(2033)</p> <p>May 9, 1978
No. 5
(2034)</p> | <p>(Proxmire) Treats miners as employed without the United States.</p> <p>(Proxmire) Treats laborers as employed without the United States.</p> <p>(Proxmire) Allows foreign earned income benefits to individuals whose work increases United States exports.</p> <p>(Proxmire) Treats individuals moving to more expensive areas of the United States for work the same as those moving over seas.</p> <p>(Proxmire) Treats individuals employed by qualified new Wisconsin businesses as employed overseas.</p> |
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DEPARTMENTAL REPORTS

Nov. 2, 1977.—Referred to Office of Management and Budget and Department of the Treasury.

COMMITTEE ACTION

Apr. 10, 1978.—Reported favorably to the Senate (S. Rept. 95-746), with the following amendments:

- (a) Extends the effective date of several provisions dealt with in the Tax Reform Act of 1976 and generally prohibits the Treasury Department (Internal Revenue Service) from issuing certain rulings or regulations effective prior to specific dates in 1978. The effective dates of the following provisions are extended by the bill:
 1. the pre-1976 act exclusion for sec. 911 (income earned abroad exclusion) is extended for 2 years, or until Jan. 1, 1979;
 2. the current treatment of salary reduction, etc., pension plans is extended for 2 years, or until Jan. 1, 1980;
 3. the effective dates of the net operating loss "trafficking" rules adopted in the 1976 Act are extended for 2 years; and
 4. the effective date for the tax treatment of State legislators' travel expenses away from home is extended for one additional year, that is, for years beginning before Jan. 1, 1978.*
- (b) prohibits the issuance of certain Treasury Department (Internal Revenue Service) rulings or final regulations with respect to certain commuting expenses (until after Apr. 30, 1978) and final regulations with respect to employee fringe benefits (until after June 30, 1978). These deferrals are to give Congress time to review and consider, if necessary, any proposed changes in Treasury regulations or rulings in these two areas;
- (c) provides beginning with 1979, new rules for the treatment of certain excess living costs for U.S. citizens earning income abroad;
- (d) provides an exclusion (as a scholarship or fellowship) for certain Public Health Services Act awards received in the 1974-79 period; and
- (e) deletes two provisions of the House-passed bill that have since been enacted into law in separate legislation: (1) the 2-year extension of the Armed Forces Health Professions Scholarship exclusion (H.R. 3387, P.L. 95-171); and (2) the 1-year extension of the 5-year amortization (sec. 167(k)) for low-income housing (also H.R. 3387, P.L. 95-171).

SENATE ACTION

May 11, 1978.—Passed by the Senate, by voice vote (Congressional Record S7320), after taking the following action:

Amendments Adopted:

Committee amendments, considered and agreed to en bloc, by voice vote (Congressional Record S7290); and
Ribicoff (for Long) UP amendment No. 1312, limiting the extension of certain provisions relating to the income of citizens abroad to 1 year instead of the 2 years presently in the bill, by voice vote (Congressional Record S7290).

Amendment withdrawn:

Allen UP amendment No. 1313, exempting subsistence allowances of law enforcement officers of the United States from Federal income taxes.

*Passed the Congress prior to Committee on Finance action on this bill.

*See action on H.R. 11055 elsewhere in this calendar.

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 9251★—Continued

FURTHER HOUSE ACTION

Sept. 25, 1978.—House agreed, with amendment, to Senate amendment No. 3 relating to foreign income (text of H.R. 13483 summarized elsewhere in this calendar), and disagreed to Senate amendments Nos. 1, 2, 4-8 relating to extensions of time for the existing tax treatment of certain items.

Sept. 25, 1978.—House insisted on its amendment and its disagreement to Senate amendments, asked for a conference and appointed as conferees: Messrs. Ullman, Rostenkowski, Vanik, Waggoner, Corman, Conable, and Frenzel.

FURTHER SENATE ACTION

Sept. 28, 1978.—Senate insisted on its amendments Nos. 1, 2, 4-8, disagreed to the House amendment to Senate amendment No. 3, agreed to a conference with the House, and named the following conferees: Messrs. Long, Talmadge, Ribicoff, Byrd, Jr. of Virginia, Hatnaway, Moynihan, Packwood, Roth, and Laxalt.

CONFERENCE ACTION

Oct. 15, 1978.—Conference report filed (H. Rept. 95-1796) and agreed to in the House and Senate after the conferees took the following action:

A. TREATMENT OF AMERICANS WORKING ABROAD

1. DELAY OF EFFECTIVE DATE OF 1976 ACT

Delays the effective date of the changes made by the 1976 act to the taxation of individuals working abroad so that the changes do not apply until taxable years beginning after Dec. 31, 1977. However, the provision permits those individuals who do not claim the exclusion to claim both the foreign tax credit and the zero bracket amount (that is, the standard deduction) in 1977.

2. EARNED INCOME EXCLUSION FOR EMPLOYEES IN CAMPS

Allows a \$20,000 annual exclusion to employees residing in camps in hardship areas who are bona fide residents of a foreign country for the entire taxable year or who are present in a foreign country 17 out of 18 months. Employees who elect the benefits of this exclusion are ineligible for the deductions for excess foreign living costs provided by the conference substitute.

3. DEDUCTION FOR EXCESS FOREIGN LIVING COSTS

(a) Eligibility

Provides that those persons eligible for the deduction are individuals who are bona fide residents of a foreign country or are present (including resident aliens) in a foreign country 17 out of 18 months.

(b) Excess cost of living

Provides that the deduction would be based on the spendable income of a person paid the salary of a GS-14, step 1 (currently \$32,442), regardless of the taxpayer's actual income. It would be determined with reference to the highest cost metropolitan area in the continental United States (excluding Alaska).

(c) Excess housing costs

Provides that this element of the deduction is an amount equal to the excess of the individual's housing expenses over the individual's base housing amount.

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 3251★—Continued

CONFERENCE ACTION—Continued

A. TREATMENT OF AMERICANS WORKING ABROAD—Continued

3. DEDUCTION FOR EXCESS FOREIGN LIVING COSTS—Continued

The individual's "base housing amount" is one-sixth of the excess of his earned income (minus certain allocable business deductions) over his deductible excess foreign living costs (that is, one-sixth of his net earned income).

A deduction is allowed for the full cost of the taxpayer's own housing rather than just the excess over his base amount if the individual maintains a separate household for his spouse and dependents (without the United States) because of living conditions which are dangerous, unhealthful, or otherwise adverse or for the convenience of his employer.

In addition, the taxpayer receives a deduction for the excess costs of maintaining the qualified second household.

(d) Educational costs

Provides that this element of the deduction consists of the reasonable schooling expenses for the education of the taxpayer's dependents at the elementary and secondary level. Generally, the cost of tuition, fees, books, and local transportation and of other expenses required by the school are deductible. Reasonable schooling expenses are determined with reference to the least expensive adequate U.S.-type school available within a reasonable commuting distance of the individual's tax home.

If an adequate U.S.-type school is not available within a reasonable commuting distance, deductible schooling expenses include room and board and transportation costs. Generally, the deduction is allowed only if dependent lives with taxpayer, but if there is no adequate school, the dependent may attend school anywhere in the world.

(e) Home leave transportation

Provides that this element of the deduction consists of the reasonable costs of one round trip annually for the taxpayer, his spouse, and each dependent from the location of his tax home outside the United States to the taxpayer's last principal residence in the United States or, if there is none, to the nearest port of entry in the continental United States (other than Alaska) and return.

(f) Hardship post deduction

Provides a hardship deduction of \$5,000 a year for employees working in hardship areas. Hardship areas are those areas where U.S. Government employees would qualify for a postdifferential of 15 percent or more of salary.

(g) Special rules

Provides special rules that apply if the taxpayer maintains a separate household for his spouse and dependents in a foreign country at a place other than his tax home because of living conditions at his tax home which are dangerous, unhealthful, or otherwise adverse. In general, the special rules base the computations of the various elements of the deduction on the qualified second household, rather than the tax home.

(h) Interaction with zero-bracket amount (standard deduction)

Makes the deduction for excess foreign living costs a deduction from gross income in determining adjusted gross income. As a result, a taxpayer will be able to claim the deduction for additional foreign living costs, without being required to itemize deductions.

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 9251★—Continued

CONFERENCE ACTION—Continued

A. TREATMENT OF AMERICANS WORKING ABROAD—Continued

4. INDIVIDUALS RESIDING IN CAMPS

Provides an election for employees in camps to claim an exclusion for the value of their lodging and an annual exclusion of \$20,000 (as described above in "2. Earned income exclusion for employees in camps") in lieu of the excess foreign living expense deductions. A camp for this purpose refers to substandard housing provided in enclaves in remote hardship areas close to the jobsite where alternative housing is not available on the open market.

5. DEDUCTION FOR MOVING EXPENSES

Increases in the case of moves to foreign work locations, the period during which the cost of temporary living arrangements are allowed as deductible moving expenses from 30 days to 90 days, and would raise the ceiling on those temporary living costs from \$1,500 to \$4,500. Moving expenses would include the cost of storing goods while abroad. The moving expense deduction is also expanded to permit bona fide retirees returning to the United States after working abroad and survivors of Americans who die while working overseas to deduct the cost of moving back to the United States, subject to the regular limitations.

6. SUSPENSION OF PERIOD TO REINVEST PROCEEDS FROM SALE OF HOME

Provides that, in general, the running of the 18- or 24-month time periods is to be suspended during any time that the taxpayer has a tax home outside the United States; except that the suspension period is not to extend more than 4 years after the date of the sale of the old residence.

7. REPORTS ON EXCLUSIONS AND DEDUCTIONS OF PRIVATE AND CIVILIAN GOVERNMENT EMPLOYEES WORKING ABROAD

Requires that, as soon as possible after the close of 1979 and after the close of every second year thereafter, the Treasury submit a report to the tax-writing committees setting forth the number of, and the countries of residence of, persons benefiting from the provisions dealing with the taxation of Americans and the economic effects of those provisions.

The conference substitute would authorize the Treasury to require by regulations that civilian employees of the U.S. Government provide information on their returns disclosing the amount and type of any allowances they receive which are excluded from gross income under section 912.

8. EFFECTIVE DATE

Provides that the law prior to the 1976 act would be extended through taxable years beginning in 1977; and the other changes in the tax treatment of Americans working abroad would be effective for taxable years beginning after Dec. 31, 1977, but, for taxable years beginning in 1978, taxpayers may elect to be taxed under the law in effect prior to date of enactment (that is, the law as amended by the Tax Reform Act of 1976).

In the case of taxpayers affected by the change in law applicable to 1977, it is anticipated that the Internal Revenue Service will not impose late filing penalties under section 6651(a) if the returns are filed within a reasonable time after enactment of this bill.

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 9251★—Continued

CONFERENCE ACTION—Continued

B. TAX TREATMENT OF AWARDS UNDER THE PUBLIC HEALTH
SERVICES ACT

The conference substitute omits this provision but subsequently added as a Senate floor amendment to H.R. 13511, and enacted into law P.L. 95-600.

C. COMMUTING EXPENSES

The conference substitute omits this provision.

D. SALARY REDUCTION PLANS, CASH, OR DEFERRED PROFIT-SHARING
PLANS, AND CAFETERIA PLANS

On December 6, 1972, the Internal Revenue Service issued proposed regulations which would have changed the tax treatment of employees under salary reduction plans, and which called into question the tax treatment of employees under cash or deferred profit-sharing plans and so-called cafeteria plans. The Employee Retirement Income Security Act of 1974 froze the tax treatment of these plans for 2 years, and the Tax Reform Act of 1976 extended the freeze until December 31, 1977.

The "freeze" on existing tax treatment of salary reduction plans, cash, or deferred profit-sharing plans and cafeteria plans is extended until January 1, 1980, but the freeze is not to apply to any type of plan for any period for which rules for that type of plan provided by the Revenue Act of 1978.

E. SPECIAL LIMITATIONS ON NET OPERATING LOSS CARRYOVERS

The conference substitute omits this provision.

F. EMPLOYEE FRINGE BENEFIT REGULATIONS

The conference substitute omits this provision.

G. APPLICATION OF SECTION 117 TO CERTAIN EDUCATION PROGRAMS
FOR MEMBERS OF THE UNIFORMED SERVICES

The conference substitute omits this provision.

H. EXTENSION OF 5-YEAR AMORTIZATION FOR LOW-INCOME RENTAL
HOUSING

The conference substitute omits this provision.

I. STATE LEGISLATORS TRAVEL EXPENSES AWAY FROM HOME

This provision was enacted as Public Law 95-258 and the conference substitute omits this provision.

BILL SIGNED

Nov. 8, 1978.—Signed by the President.

(Public Law 95-615)

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 9290★

To increase the temporary debt limit, and for other purposes.
(Provides a \$773 billion public debt limitation consisting of the \$400 billion permanent limitation and a \$373 billion temporary limitation for fiscal year 1978, ending on Sept. 30, 1978, and increases the limitation from \$17 billion to \$27 billion on the amount of long-term bonds that may be issued bearing interest above the 4½% ceiling.)

Sept. 29, 1977.—Ordered held at the desk.

Sept. 30, 1977.—Passed by the Senate, by rollcall vote (No. 502), of 58 yeas, 30 nays (Congressional Record S16031), after adopting Byrd of Virginia UP amendment No. 859, providing for a temporary limitation of \$752 billion for a 6-month period ending Mar. 31, 1978, by voice vote (Congressional Record 10029).

Oct. 1, 1977.—Senate insisted on its amendment, requested a conference with the House and named the following conferees: Messrs. Long, Byrd of Virginia, Talmadge, Gravel, Haskell, Curtis, Roth, and Packwood.

Oct. 4, 1977.—House agreed to the Senate amendment.

Oct. 4, 1977.—Signed by the President.

(Public Law 95-120)

H.R. 9346★

To amend the Social Security Act and the Internal Revenue Code of 1954 to strengthen the financing of the social security system, to reduce the effect of wage and price fluctuation on the system's benefit structure, to provide for the conduct of studies with respect to coverage under the system for Federal employees and for employees of State and local governments, to increase the earnings limitation, to eliminate certain gender-based distinctions and provide for a study of proposals to eliminate dependency and sex discrimination from the social security program, and for other purposes.

SUMMARY OF HOUSE BILL

(Provides the following:

ADJUSTMENTS IN TAX RATE

TABLE 1.—SOCIAL SECURITY TAX RATES—HOUSE-PASSED BILL

Calendar year	[In percent]				
	OASI ¹	DI ¹	OASDI ¹	HI	Total
Employees and employers, each					
1977.....	4.375	0.575	4.95	0.90	5.85
1978.....	4.275	.775	5.05	1.00	6.05
1979-80.....	4.300	.750	5.05	1.00	6.05
1981.....	4.450	.800	5.25	1.30	6.55
1982-84.....	4.550	.800	5.35	1.30	6.65
1985.....	4.750	.900	5.65	1.30	6.95
1986-89.....	4.750	.900	5.65	1.45	7.10
1990 and after.....	5.100	1.100	6.20	1.45	7.65
Self-employed					
1977.....	6.185	0.815	7.00	0.90	7.90
1978.....	6.010	1.090	7.10	1.00	8.10
1979-80.....	6.045	1.055	7.10	1.00	8.10
1981.....	6.700	1.200	7.90	1.30	9.20
1982-84.....	6.850	1.200	8.05	1.30	9.35
1985.....	7.100	1.350	8.45	1.30	9.75
1986-89.....	7.100	1.350	8.45	1.45	9.90
1990 and after.....	7.650	1.650	9.30	1.45	10.75

¹ By allocation in the law.

ALLOCATION TO DISABILITY INSURANCE TRUST FUND

Increases allocation to the Disability Insurance Trust Fund beginning in 1978.

CONTRIBUTION AND BENEFIT BASE

Provides for 4 ad hoc increases in the contribution and benefit base for employees, employers, and the self-employed in 1978, 1979, 1980, and 1981. After 1981 the base would be automatically adjusted to keep up with average wage levels in the same way the present-law base is adjusted.

SENATE ACTION

Oct. 28, 1977.—Ordered placed on the Senate Calendar.

Nov. 1, 2, 3, and 4, 1977.—Debated and passed by the Senate, by rollcall vote (No. 631), of 42 yeas, 25 nays, after taking the following action on amendments thereto:

Adopted:

Long UP amendment No. 1032 (modified), in the nature of a substitute bill embodying language of H.R. 5322, as reported by the Committee on Finance,* and the bill as thus amended will be considered as original text for purposes of further amendment, by voice vote (Congressional Record S18395);

Ribicoff UP amendment No. 1033, clarifying section dealing with the deadline by which certain organizations may receive refunds, by voice vote (Congressional Record S18424);

McIntyre amendment No. 1580, assuring that veterans' pensions on compensation will not be reduced as a result of cost-of-living increases in monthly social security benefits (motion to table rejected by rollcall vote (No. 613), of 20 yeas, 68 nays), by voice vote (Congressional Record S18621);

Dole UP amendment No. 1044, clarifying the tax liabilities of certain nonprofit organizations, by voice vote (Congressional Record S18633);

Long UP amendment No. 1045, providing social security coverage for policemen and firemen in Mississippi, by voice vote (Congressional Record S18634);

Danforth UP amendment No. 1050, to reduce the employment tax on States and nonprofit organizations by 10 percent of the amount of tax which such State or organization would otherwise pay by rollcall vote (No. 617) of 57 yeas, 28 nays (Congressional Record S18745) (motion to table rejected by rollcall vote (No. 616) of 34 yeas, 51 nays (Congressional Record S18745));

Goldwater UP amendment No. 1052, as amended, to repeal the earnings limitation for individuals aged 70 and over by rollcall vote (No. 622) of 79 yeas, 4 nays (Congressional Record S18770);

Church UP amended No. 1054 to Goldwater UP amendment No. 1052, agreed to by rollcall vote (No. 621) of 59 yeas, 28 nays (Congressional Record S18779) (motion to table rejected by rollcall vote (No. 620) of 33 yeas, 53 nays (Congressional Record S18778));

Bayh UP amendment No. 1056, to liberalize conditions governing eligibility of blind persons to receive disability benefits, by voice vote (Congressional Record S18785);

Wallop UP amendment No. 1058, to eliminate the reduction in disability benefits on account of receipt of workmen's compensation, by voice vote (Congressional Record S18778);

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORDED PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 9346★—Continued

SENATE ACTION—Continued

SUMMARY OF HOUSE BILL—Continued

RAILROAD RETIREMENT TIER-II

Provides that the tax base for tier-II of the Railroad Retirement Act for both benefits and tax purposes would be the same as under the automatic-increase provisions of the present law and would not be affected by increases in the social security taxable wage base contained in the bill.

PENSION BENEFIT GUARANTY CORPORATION (PBGC)

Provides that the pension insurance administered by PBGC would not be affected by the ad hoc increases in the wage base under social security. The insured pension amount would increase as it would under automatic-increase provisions of present law.

STANDBY GUARANTEE OF TRUST FUND LEVELS

Provides standby authority for automatic loans to the OASDI trust funds from Federal general revenues whenever the assets of a cash benefits trust at the end of a calendar year amount to less than 25 percent of the outgo from the fund in the calendar year. The amount of the loan would be equal to the difference between the year-end balance in the fund and 27½ percent of the year's outgo.

Such loan would automatically be repaid with interest when assets at the end of a year exceeded 30 percent of the year's outgo from the fund. To provide for automatic repayment, there would be temporary social security tax-rate increases of 0.1 percent for employees and employers, each, and 0.15 percent for the self-employed, if at the end of any year after the year the loan was made the reserve level is less than 35 percent and the loan debt exceeds \$2 billion. This temporary tax rate increase would go into effect one year later.

The standby loan authority would not be applicable for the HI trust fund.

MODIFICATION OF BENEFIT FORMULA

Provides for basic changes in the computation of social security benefits for workers reaching age 62 after 1978.

BENEFIT FORMULAS

Provides for a benefit formula producing benefit amounts roughly 5 percent lower than estimated present-law benefits at implementation (Jan. 1, 1979). The formula for relating maximum family benefits to primary insurance amounts (PIA's) has a similar effect.

TRANSITIONAL PERIOD

Provides a 10-year guarantee of benefit amounts based on the benefit table as of December 1978 in retirement cases.

MINIMUM BENEFIT

Freezes for new beneficiaries the December 1978 minimum benefit rounded to the next higher dollar (estimated to be about \$121). The minimum would be increased in line with CPI increases after a worker reached age 62, became disabled, or died.

SPECIAL MINIMUM

Provides for an increase in the special minimum benefit up to a maximum of \$230 a month for a worker (\$345 for a couple) with 30 years of coverage under social security.

Adopted—Continued

Roik UP amendment No. 1057, as amended, to provide a tax credit for college tuition costs by rollcall vote (No. 626) of 61 yeas, 11 nays (Congressional Record S18792);

Bumpers UP amendment No. 1061 (to UP amendment No. 1057), to provide a refundable tax credit for college tuition to citizens who pay no income tax or who pay less than \$250, by voice vote (Congressional Record S18801);

Church UP amendment No. 1062, to authorize semiannual cost-of-living increases in social security benefits by rollcall vote (No. 627) of 50 yeas, 21 nays (Congressional Record S18803);

Williams UP amendment No. 1063, to add New Jersey to the list of States which allow public employees to obtain social security coverage under the divided retirement system, by voice vote (Congressional Record S18809);

Allen UP amendment No. 1064, to authorize payments to States of an amount equal to moneys expended by such States for erroneous supplemental benefits payments, by voice vote (Congressional Record S18810);

Danforth UP amendment No. 1065, to authorize funds for the amount by which the tax on States and nonprofit organization is reduced, by rollcall vote (No. 628) of 44 yeas, 28 nays (Congressional Record S18811);

Chiles UP amendment No. 1067, to add a new title providing for elimination of the retirement test monthly measure except for the initial year in which monthly benefit is received, by voice vote (Congressional Record S18834);

Chiles UP amendment No. 1068, to provide for freeze of the minimum benefit at the December 1978 level, by voice vote (Congressional Record S18835);

Nelson UP amendment No. 1069, to correct a technical error in the bill, by voice vote (Congressional Record S18836);

Griffin UP amendment No. 1070, to provide coverage under medicare of certain devices serving the same or similar purpose as that performed by a wheelchair, by voice vote (Congressional Record S18836); and

Dole UP amendment No. 1071, to modify certain Federal Election Commission rulings with regard to honoraria, by voice vote (Congressional Record S18837).

Rejected:

Eagleton motion, committing the bill to the Committee on Finance with certain instructions, tabled by voice vote (Congressional Record S18433);

Curtis amendment No. 1579, in the nature of a substitute, increasing the social security tax rate by 1 percent—½ percent each on employers and employees (motion to table rejected by rollcall vote (No. 611) of 44 yeas, 45 nays), by rollcall vote (No. 612) of 40 yeas, 50 nays (Congressional Record S18599);

Moyihan UP amendment No. 1051, to provide substitute language for sec. 305, which provides for a more specific earned income disregard by rollcall vote (No. 619) of 42 yeas, 43 nays (Congressional Record S18750);

Curtis UP amendment No. 1055, in the nature of a substitute, increasing the social security tax rate by ½ percent, to be shared equally by employers and employees, and increasing the wage base, tabled by rollcall vote (No. 623) of 42 yeas, 41 nays (Congressional Record S18783);

*See "Committee Action" on H.R. 9322 for a summary of the bill as reported by the committee.

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 9346★—Continued

SUMMARY OF HOUSE BILL—Continued

DELAYED RETIREMENT CREDIT

Provides for an increase in the delayed retirement credit to one-fourth of 1 percent for each month (3 percent per year) for which a worker does not receive a benefit between ages 65 and 72, for persons attaining age 62 after 1978.

LIBERALIZATION OF THE EARNINGS TEST

Increases the exempt amount under the earnings test for beneficiaries age 65 and over to: \$4,000 in 1978; \$4,500 in 1979; \$5,000 in 1980; and \$5,500 in 1981.

AGE AT WHICH EARNINGS TEST NO LONGER APPLIES

Lowers the age at which the retirement test no longer applies from age 72 to age 65 in 1982.

LIBERALIZATION OF THE FOREIGN WORK TEST

Provides for payment of benefits for any month in which a beneficiary engaged in noncovered work outside the United States worked 8 or fewer days in 1978, and 11 or fewer days in 1979 and thereafter.

STUDIES OF MANDATORY COVERAGE

Requires joint studies by the Office of Management and Budget, the Civil Service Commission, the Department of the Treasury, and the Department of Health, Education and Welfare of mandatory coverage for Federal and State and local employees with reports and recommendations to the President and Congress within 2 years of enactment.

LIMITED PARTNERSHIP INCOME

Excludes from coverage the distributive share of income or loss received by a limited partner.

EMPLOYER TAXES ON TIPS

Includes a provision to require employers to pay social security taxes on tips deemed to be wages under the Federal minimum wage law.

COVERAGE FOR CLERGYMEN

Permits clergymen who filed application for exemption from coverage to revoke their exemption (but only during a limited period of time).

TOTALIZATION AGREEMENT

Authorizes the President to enter into bilateral agreements with foreign countries to provide the limited coordination of social security systems. Each such agreement would have to be transmitted to the Congress and could not go into effect until 90 days after one House had been in session. During that period an agreement could be rejected by action of both Houses enacting legislation.

ILLINOIS POLICEMEN AND FIREMEN

Included a provision which would validate earnings erroneously reported for policemen and firemen covered under the Illinois Municipal Retirement Fund.

WISCONSIN RETIREMENT FUND

Provides that a special coverage provision applicable to members of the Wisconsin Retirement Fund would be applicable to any successor system of that fund.

SENATE ACTION—Continued

Rejected—Continued

Kennedy UP amendment No. 1059, (to Roth UP amendment No. 1057), to limit the maximum deduction for educational expenses, tabled by voice vote (Congressional Record S18797);
Kennedy UP amendment No. 1060, (to Roth UP amendment No. 1057), to provide an adjusted gross income limitation on the college tuition credit, tabled by rollcall vote (No. 625) of 52 yeas, 21 nays (Congressional Record S18799);
Allen amendment No. 1619, to provide that 50 percent of the amount that employees pay as social security shall be deductible against income subject to Federal income taxes, by voice vote (Congressional Record S18810);
Javits amendment No. 1550, calling for a six-month extension extension, through Apr. 30, 1978, of the Emergency Unemployment Compensation program by rollcall vote (No. 629) of 29 yeas, 43 nays (Congressional Record S18821);
Tower UP amendment No. 1066, in the nature of a substitute bill, tabled by rollcall vote (No. 630) of 48 yeas, 21 nays (Congressional Record S18827).

CONFEREES APPOINTED

Nov. 4, 1977.—Senate insisted on its amendments, requested a conference with the House, and appointed as conferees: Messrs. Long, Ribicoff, Nelson, Haskell, Moynihan, Curtis, Roth, and Laxalt.
Nov. 30, 1977.—House disagreed with the amendments, of the Senate agreed to a conference with the Senate, and appointed the following conferees: Messrs. Ullman, Burke, Rostenkowski, Waggoner, Cotter, Mikva, Tucker, Conable, Archer, and Ketchum.

CONFERENCE REPORT FILED

Dec. 14, 1977.—Conference report filed in the Senate (S. Rept. 95-612).
Dec. 15, 1977.—Conference report filed in the House (H. Rept. 95-837), with the conferees having taken the following action:

ADJUSTMENTS IN TAX RATES

The conference agreement provides the following new schedule of taxes:

SOCIAL SECURITY TAX RATE

(In percent)

Calendar year	OASDI ¹	DI ¹	OASDI	HI	Total
Employees and employers each					
1977.....	4.375	0.575	4.95	0.90	5.85
1978.....	4.275	.775	5.05	1.00	6.05
1979-80.....	4.330	.750	5.08	1.05	6.13
1981.....	4.525	.825	5.35	1.30	6.65
1982-84.....	4.575	.825	5.40	1.30	6.70
1985.....	4.750	.950	5.70	1.35	7.05
1986-89.....	4.750	.950	5.70	1.46	7.16
1990 and later.....	5.100	1.100	6.20	1.45	7.65
Self-employed					
1977.....	6.1850	0.8150	7.00	0.90	7.90
1978.....	6.010	1.090	7.10	1.00	8.10
1979-80.....	6.0100	1.0400	7.05	1.05	8.10
1981.....	6.7625	1.2375	8.00	1.30	9.30
1982-84.....	6.8125	1.2375	8.05	1.30	9.35
1985.....	7.1250	1.4250	8.55	1.35	9.90
1986-89.....	7.1250	1.4250	8.55	1.45	10.00
1990 and later.....	7.6500	1.6500	9.30	1.45	10.75

¹ By allocation in law.

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
H.R. 9346★—Continued	CONFERENCE REPORT FILED—Continued
SUMMARY OF HOUSE BILL—Continued	ALLOCATION TO DISABILITY INSURANCE TRUST FUND
LIMITATION ON RETROACTIVE BENEFITS	The conference agreement modifies the allocation rates to finance the disability insurance program. (See table above.)
Provides that benefits would not be paid retroactively for months before an application is filed, when such payment results in a permanent reduction of future monthly benefits, effective January 1, 1978.	CONTRIBUTION AND BENEFIT BASE
DELIVERY OF BENEFIT CHECKS	The conference agreement follows the House bill except that no increase in the contribution and benefit base (over present law) is provided in 1978.
Requires that whenever the delivery date for payment of either social security or supplemental security income checks falls on a Saturday, Sunday, or legal public holiday, the checks would be mailed "and delivered" on an earlier date. Any overpayment that occurs as a direct result of the earlier delivery of checks would be waived and would not be subjected to recovery.	RAILROAD RETIREMENT TIER—II
ELIMINATION OF MARRIAGE OR REMARRIAGE AS A FACTOR IN ENTITLEMENT TO, OR TERMINATION OR REDUCTION OF, BENEFITS	The Senate recedes.
Provides that marriage or remarriage would not bar or terminate entitlement to benefits as a divorced spouse, surviving spouse (including those caring for an entitled child), parent, or child, and remarriage would not cause any reduction in aged widow's or widower's insurance benefits.	PENSION BENEFIT GUARANTY CORPORATION (PBGC)
DURATION-OF-MARRIAGE REQUIREMENT	The Senate bill contained no such provision and the Senate recedes.
Provides that the length of time a person must have been married to a worker in order for benefits to be payable to the person as an aged divorced spouse or surviving divorced spouse would be reduced from 20 years to 5 years.	STANDBY GUARANTEE OF TRUST FUND LEVELS
EQUALIZATION OF TREATMENT OF MEN AND WOMEN UNDER THE PROGRAM	The Senate amendment contained no such provision and the House recedes.
Contains a number of amendments that were designed to eliminate certain gender-based distinctions from the social security program.	REDUCTION IN TAXES FOR CERTAIN EMPLOYERS
ANNUAL REPORTING	The House bill contained no such provision and the Senate recedes.
Changes the provisions of the Social Security Act that require the use of quarterly wage data so that only annual data would be needed—employers would no longer have to check off quarters of coverage or report quarterly wages on the forms W-2. It excludes from the definition of wages certain employment wherein the remuneration is less than \$100 in a calendar year. State and local employers will continue to report on a quarterly basis but wages will be converted to annual figures. The provision also changes "quarter of coverage" definition so that after 1977 all workers would receive a quarter of coverage for each \$250 of wages paid in a year (to a maximum of four quarters of coverage in a year). The amounts measuring a quarter of coverage would increase automatically each year as wages increase.	MODIFICATION OF BENEFIT FORMULA
NATIONAL COMMISSION ON SOCIAL SECURITY	BENEFIT FORMULAS
Provides for a nine-member National Commission on the Social Security Program, appointed by the executive and legislative branches, to conduct a 2-year study including: The fiscal status	The Senate recedes.
	TRANSITIONAL PERIOD
	The House recedes.
	MINIMUM BENEFIT
	The House recedes with an amendment under which CPI increases for a worker or aged widow or widower generally would not begin to apply until the earlier of: (a) the first year the worker or aged widow (widower) was paid part or all of the benefits to which he was entitled for that year, after application of the retirement test; (b) the year of attainment of age 65.
	SPECIAL MINIMUM
	The Senate amendment contained no such provision and the Senate recedes.
	DELAYED RETIREMENT CREDIT
	The Senate amendment contained no such provision and the Senate recedes.
	DELAYED RETIREMENT CREDIT FOR WIDOWS AND WIDOWERS
	The House bill contained no such provision and the House recedes with an amendment making the change effective with June 1978.
	LIBERALIZATION OF THE EARNINGS TEST
	The Senate recedes adopting the exempt amounts in the House bill and increasing the exempt amount to \$6,000 in 1982 with the increases applying only to beneficiaries age 65 and over.
	AGE AT WHICH EARNINGS TEST NO LONGER APPLIES
	The House recedes.
	LIBERALIZATION OF THE FOREIGN WORK TEST
	The Senate amendment contained no such provision and the House recedes.

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 9346★—Continued

CONFERENCE REPORT FILED—Continued

SUMMARY OF HOUSE BILL—Continued

NATIONAL COMMISSION ON SOCIAL SECURITY—Continued

and adequacy of the trust funds; the scope of coverage, adequacy of benefits, conditions of qualification for benefits (including inequities arising out of marital status, sex, or similar classifications or categories), and quality of administration; the impact of the programs on and relation to public assistance programs, nongovernmental pension insurance programs, other governmental retirement and annuity programs, medical service delivery systems and national employment practices; and alternatives to current programs including, phasing out payroll tax, using general revenues or other financing, mandatory participation in private insurance programs and choice of public or private programs or both.)

AMENDMENTS

Oct. 28, 1977
No. 1
(1541)

(Tower) Would transfer a portion of the proceeds from the Hospital Insurance (Medicare) Trust Fund to the Social Security cash benefit trust fund starting in 1978. Like the committee bill, it would provide for "decoupling" which makes the present automatic benefit adjustment mechanism inapplicable in the future to the formula for determining an individual's initial benefit amount upon retirement. In place of the present automatic adjustment mechanism, the amendment would adopt a new formula for initial benefits which is based on an individual's average wages after those wages have been adjusted to reflect changes in price levels during his working years. This "price indexing" formula produces somewhat lower levels of initial benefits in the future than the "wage indexing" method in the committee bill. The amendment also eliminates any limit on the amount of earnings persons age 65 and over can earn while still receiving their full social security benefits and provides for an increase in the social security taxes of 0.125 percent (employer/employee each). The elimination of the earnings limit and the tax rate increase would both be effective on January 1, 1979. The amendment includes a provision also in the committee bill reducing benefits to dependent spouses who also receive public pensions based on their earnings. The amendment also establishes a commission to review the social security program with a view to recommending a solution to the short-range funding problem.

Nov. 1, 1977
No. 2
(1553)

(Danforth, Anderson, Dole, Ford, Hatfield, Laxalt, Lugar, Matsunaga, Packwood, Ribicoff, Schmitt) Provides, starting in 1979, a refundable tax credit from general revenues to State and local governments and to nonprofit organizations equal to 10 percent of the employer social security contributions paid by such governments and organizations for their employees.

STUDIES OF MANDATORY COVERAGE

The Senate amendment contained no such provision and the Senate recedes with amendments which would combine the studies of mandatory coverage of employees of Federal, State, and local governments and nonprofit organizations; would require the Secretary of Health, Education, and Welfare to conduct the study with appropriate consultation with Treasury, the Office of Management and Budget, and the Civil Service Commission.

COVERAGE OF NONPROFIT ORGANIZATIONS

The House bill contained no such provisions and the House recedes with technical clarifying amendments.

LIMITED PARTNERSHIP INCOME

The Senate amendment contained no such provision and the Senate recedes.

EMPLOYERS OF MEMBERS OF RELATED GROUPS OF CORPORATIONS

The House bill contains no such provision and the House recedes with clarifying amendments.

EMPLOYEE TAXES ON TIPS

The Senate amendment contained no such provision and the Senate recedes with the understanding that the employer will be liable for the employer social security tax on the tips that are deemed wages, regardless of the amount of the tips the employee reports under sec. 6053(a) of the Internal Revenue Code of 1954.

COVERAGE FOR CLERGYMEN

The Senate amendment contained no such provision and the Senate recedes.

TOTALIZATION AGREEMENT

The House recedes.

ILLINOIS POLICEMEN AND FIREMEN

The Senate amendment contained no such provision and the Senate recedes with an amendment that coverage for future periods would be provided for the policemen and firemen affected.

WISCONSIN RETIREMENT FUND

The Senate amendment contained no such provision and the Senate recedes.

LIMITATION ON RETROACTIVE BENEFITS

The Senate recedes.

DELIVERY OF BENEFIT CHECKS

The Senate recedes with an amendment providing that checks be "mailed for delivery" by the earlier date.

REDUCED BENEFITS FOR SPOUSES RECEIVING GOVERNMENT PENSIONS

The House bill contained no such provision and the House recedes with an amendment which would provide for an exception for certain people who are already receiving pensions based on non-

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 9346★—Continued

CONFERENCE REPORT FILED—Continued

AMENDMENTS—Continued

REDUCED BENEFITS FOR SPOUSES RECEIVING GOVERNMENT
PENSIONS—ContinuedNov. 2, 1977
No. 3
(1579)

(Curtis) Eliminates from the committee bill the provisions increasing the amount of earnings subject to employer, employee, and self-employed social security taxes. The amendment also provides for increases in the social security tax rates starting in 1979. The tax rate for employer and employee (each) would be increased by 0.2 percent in 1979 and by an additional 0.3 percent in 1980 (compared with the rates in the committee bill). Rate increases after 1981 would be lower than those in the committee bill and the ultimate social security tax rate in 2011 would be 9.185 percent compared with 9.2 percent under the committee bill.

covered public employment (or who would be eligible for such pension within 5 years of the month of enactment) and who could have expected to receive social security benefits as dependents or survivors under the social security law as in effect on Jan. 1, 1977. The managers are concerned that there may be large numbers of women, especially widows in their late fifties, who are already drawing pensions, or would be eligible to draw them within 5 years of the date of enactment of this bill, based on their noncovered work and whose retirement income was planned for on the assumption of the availability of full wife's or widow's benefits under social security. Inclusion of this exception to the applicability of the Senate provision, reinforces its prospective nature and avoids penalizing people who are already retired, or close to retirement, from public employment and who cannot be expected to readjust their retirement plans to take account of the "offset" provision that will apply in the future.

Nov. 2, 1977
No. 4
(1580)

(McIntyre, Griffin) Aged and disabled veterans and widows of veterans are eligible for Veterans' Administration pensions on the basis of non-service-connected disability (or death). These pensions are payable on a needs-test basis. That is, when the individual's other income goes up, the amount of the pension is reduced. The amendment would provide that there be no reduction in these pensions because of increases in social security benefit amounts. The provision would also apply in the same way to needs-tested compensation payable to certain dependent parents of deceased veterans. The amendment applies to social security benefit increases after September 1, 1978.

A separability clause is included for the exception clause established by the conference agreement so that if it is found invalid the pension-offset as passed by the Senate would not be affected, and the application of the exception clause would not be broadened to include persons or circumstances that are not included within it.

REPEAL OF WORKMEN'S COMPENSATION OFFSET

The House bill contained no such provisions and the Senate recedes.

Nov. 2, 1977
No. 5
(1581)

(Goldwater, Bayh, DeConcini, Dole, Hatfield, Helms, Laxalt, Stevens, Stone, Thurmond) Provides that in addition to the increase in the amount of earnings that recipients may have without any loss of benefits to \$4,500 starting in 1978 and \$6,000 starting in 1979 there would be no reduction because of earnings for persons 65 years old and over starting in 1982.

DISABILITY BENEFITS FOR BLIND PERSONS

The House bill contained no such provision and the House recedes with an amendment which strikes the provisions of the Senate amendment but provides that the amount of earnings under the test of substantial gainful activity (SGA) which would terminate (or suspend for those age 55 or over) a blind individual's benefits would be increased to the monthly exempt amounts for persons 65 and over under the retirement test. The conferees are aware that this establishes a different test of SGA for blind persons than is applied administratively for persons with other disabilities. The conferees do not intend that the new SGA level established for the blind should be applied to other types of disability.

Nov. 3, 1977
No. 6
(1615)

(Danforth, Allen, Anderson, Baker, Dole, Eagleton, Ford, Hatfield, Matsunaga, Laxalt, Lugar, Packwood, Ribicoff, Schmitt) Reduces the liability of nonprofit organizations and State and local governments for the employer share of social security contributions with respect to the wages paid their employees by 10 percent starting in 1979. However, the amount of the reduction would not be more than the amount of the increased employer contribution liability created by the committee bill as compared with present law.

ELIMINATION OF MARRIAGE OR REMARRIAGE AS A FACTOR IN ENTITLEMENT TO, OR TERMINATION OR REDUCTION OF, BENEFITS

The Senate amendment did not include such a provision and the Senate recedes, with an amendment that would retain only that part of the House-passed provisions that would prevent reduction in benefits for widows and widowers who remarry after age 60.

DURATION-OF-MARRIAGE REQUIREMENT

The Senate amendment did not include such a provision and the Senate recedes, with an amendment which establishes a 10-year duration-of-marriage requirement.

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
H.R. 9346★—Continued	CONFERENCE REPORT FILED—Continued
AMENDMENTS—Continued	EQUALIZATION OF TREATMENT OF MEN AND WOMEN UNDER THE PROGRAM
Nov. 3, 1977 No. 7 (1616)	(Chiles) Eliminates this monthly exception to the annual earnings limit except in the year the individual first becomes entitled to benefits. Social security benefits for persons under age 72 would be reduced by \$1 for every \$2 of earnings above \$4,500 (in 1978) or above \$6,000 (in 1979). Present law contains a monthly exception to this annual earnings limit. Under the exception, full benefits are paid for any month in which the individual earns less than one-twelfth of the annual exempt amount (and is not substantially engaging in self-employment). Thus, under the committee bill, full benefits would be paid for any month in 1979 in which the individual's earnings are not more than \$500 no matter how high his total annual earnings might be.
Nov. 3, 1977 No. 8 (1617)	The House bill contained a number of amendments that were designed to eliminate certain gender-based distinctions from the social security program. The Senate amendment did not include any such provisions and The House recedes. It is the understanding of the managers that the entire question of such gender-based distinctions will be included in the 6-month study of proposals to eliminate dependency and sex discrimination provided by this legislation.
	ANNUAL REPORTING
	The Senate amendment contained no such provisions and the Senate recedes.
	NATIONAL COMMISSION ON SOCIAL SECURITY
	The Senate amendment did not include a provision comparable to the House provision and the Senate recedes with an amendment which requires the National Commission to study the need to develop a special CPI for the elderly for purposes of social security cost-of-living increases.
	ADMINISTRATIVE LAW JUDGES (HEARING EXAMINERS)
	The House bill contained no such provision but the Ways and Means Committee has reported H.R. 5723 which contains identical language and the House recedes.
	ADVISORY COUNCIL ON SOCIAL SECURITY
	The House bill contained no such provision and the House recedes.
	SEMIANNUAL COST-OF-LIVING INCREASES
	The House bill contains no such provision and the Senate recedes.
	FISCAL RELIEF FOR WELFARE COSTS
Nov. 3, 1977 No. 9 (1618)	(Moynihan) Under present law States, in determining the amount of a family's assistance payment under the AFDC program, are required not to count an amount of earnings equal to: (1) the total amount of work expenses incurred by family members in order to obtain the earnings plus (2) \$30 plus an amount equal to 1/2 of gross earnings in excess of \$30 per month. The committee bill would modify this provision to eliminate any separate work expense disregard except for reasonable child care costs. Earnings in excess of reasonable child care costs would be disregarded under the following formula: \$60 per month plus 1/2 of the first \$300 of earnings above that \$60 and 20 percent of earnings above that \$300. (The basic \$60 deduction would be reduced to \$30 for part-time work.) The amendment would substitute for the committee provision a different formula under which the amount disregarded would be (1) \$30 per month, plus (2) reasonable child care costs, plus (3) a work expense
	The House bill contained no such provision and the House recedes with the following amendments. The amount of the one-time payment would be one-half of the amount in the Senate bill, that is, \$187 million. Also States would be required to pass through to local jurisdictions the full amount of the payment but not more than 100 percent of the amount of the AFDC costs for which the local government was otherwise responsible.
	FISCAL INCENTIVES FOR LOWERING AFDC ERROR RATES
	The House bill contained no such provision and the House recedes with an amendment which provides that the dollar error rate of aid will include the payments to ineligibles plus overpayments plus underpayments plus the amount which would have been paid as benefits if the case had not been erroneously terminated or the application erroneously denied. The incentive would be based on Federal savings as compared with a 4-percent rate of excessive payments—that is, erroneous payments for ineligibles and overpayments.
	ACCESS BY AFDC AGENCIES TO WAGE RECORDS
	The House recedes.

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 9346★—Continued

CONFERENCE REPORT FILED—Continued

AMENDMENTS—Continued

STATE WELFARE DEMONSTRATION PROJECTS

allowance (15 percent to 25 percent of earnings as determined by the State), plus (4) $\frac{1}{2}$ of earnings in excess of the amounts disregarded under the basic \$30 disregard, the child care disregard, and the work expense allowance.

Nov. 3, 1977
No. 10
(1619)

(Allen) Provides a deduction from income subject to Federal income tax equal to 50 percent of the amount paid by individuals as social security taxes on their own wages. (For self-employed individuals, a comparable deduction on what they would have paid in social security taxes as employees is also provided.)

The House bill contained no such provisions and the House recedes with an amendment. The conference agreement provides that when a State submits an application it would be required to make a public announcement that such application has been made, make copies of the application available and receive public comments for at least 30 days. The Secretary would also be required to publish a summary of the proposed demonstration project and make copies of the application available. He would receive public comments for at least 30 days after publication of a summary of the proposed project (even if the application is approved prior to the 30-day period).

The Secretary of HEW could deny applications by a State under this provision any time after receipt of the application, but could not approve an application until 30 days after it has been submitted.

A State would be authorized to proceed with projects submitted under this new authority 60 days, instead of 45 days under the Senate amendment, after the project application is submitted to HEW unless there is a specific disapproval by HEW.

The conference agreement also requires that when AFDC funds are used to pay wages of participants in such projects that the prevailing wage must be paid.

AFDC EARNED INCOME DISREGARD

The House bill contained no such provisions and the Senate recedes.

ERRONEOUS STATE SUPPLEMENTARY PAYMENTS

The House bill contains no such provision and the House recedes with an amendment. The conference agreement provides that the Secretary of HEW would rely on findings of an audit by HEW which has been reviewed and concurred in by the Inspector General of the Department to determine the extent of payments under this provision.

VETERANS' PENSION AND COMPENSATION

The House bill contained no such provision and the Senate recedes.

MEDICARE COVERAGE OF DEVICES SERVING THE SAME PURPOSE AS A WHEELCHAIR

The House bill contains no such provision and the House recedes with an amendment which expands the definition of durable medical equipment to include a power-operated vehicle that may be appropriately used as a wheelchair where such vehicle is determined to be medically necessary and meets safety requirements prescribed by the Secretary.

FEDERAL ELECTION CAMPAIGN ACT AMENDMENT

The House bill contained no such provision and the House recedes.

COLLEGE TUITION TAX RELIEF

The House bill contained no such provision and the Senate recedes.

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 9346★—Continued

VOTES ON CONFERENCE REPORT

Dec. 15, 1977.—Senate agreed to conference report, by rollcall vote (No. 630), of 56 yeas, 21 nays (Congressional Record S19498-S19519).

Dec. 15, 1977.—House agreed to conference report, by rollcall vote (No. 781), of 189 yeas, 163 nays (Congressional Record H13001).

BILL SIGNED

Dec. 20, 1977.—Signed by the President.

(Public Law 95-316)

H.R. 9434★

Feb. 8, 1978

To amend the Social Security Act to increase the dollar limitations and Federal medical assistance percentages applicable to the medicaid programs of Puerto Rico, the Virgin Islands, and Guam.

Feb. 9, 1978.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.

COMMITTEE ACTION

Aug. 14, 1978.—Public hearing.

Oct. 10, 1978.—Reported favorably to the Senate (S. Rept. 95-1310), with the following amendments:

AMENDMENTS

TITLE I

Increases the ceiling on Federal funding for the medicaid programs in Puerto Rico, the Virgin Islands, and Guam, and deletes the existing 50-percent limit on the Federal medical assistance percentage rate applicable to these jurisdictions. The Bill further provides for Federal matching to the new ceilings to be determined by a formula based on per capita income and extends the proposal to include the Northern Marianas.

TITLE II

Makes additional children eligible for medicaid coverage; increases the proportionate share of the costs of health assessments and outpatient treatment for medicaid children which is paid for by the Federal Government; provides incentives for more successful operation of health assessment and follow-up programs by the States; assures that all types of eligible health care practitioners and agencies may serve as CHAP providers for medicaid children; and provides for penalties (in the form of reduced matching of administrative costs) for States which do not meet minimum performance standards in their child health assessment program (CHAP), and bonuses, in the form of increased matching for medicaid administrative costs, for those that perform exceptionally well.

TITLE III

(a) Provides for demonstration programs in up to 12 States to formally train AFDC recipients as homemakers and home health aides. These individuals would then be employed by public and nonprofit private agencies to provide supportive services to people, primarily the aged and disabled, who would reasonably be expected to require institutional care in the absence of these services. The services would be available to individuals whose income does not exceed 200 percent of the State's need standards. The program, authorized over a 5-year period, would be administered by the State health services agency designated by the Governor. Approved programs would receive 90 percent Federal funding.

Oct. 10, 1978
No. 1
(4526) (Hausen) Permits PSRO's to extend membership to certain nonphysicians; requires that statewide PSRO councils include a dentist, a registered professional nurse and one other nonphysician practitioner; and establishes an advisory committee of nonphysician practitioners to advise the National PSRO Council.

Oct. 14, 1978
No. 2
(4738) (Javits, Abourzek, Bayh, Brooke, Clark, Hathaway, Hart, Heinz, Kennedy, Morgan, Pell, Randolph, Riegle, Sparkman, Weicker, and Williams) Includes limited coverage for mental illness necessary care and services, except for long-term institutional care.

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
H.R. 9434★—Continued	COMMITTEE ACTION—Continued
	TITLE III—Continued
	<p>(b) Requires the Secretary of HEW to conduct a study of the problems faced by people with epilepsy or similarly incapacitating conditions in obtaining adequate health insurance coverage. The study would include an analysis of the advantages and disadvantages of covering such conditions under the medicare program. The Secretary is required to submit a report to the Congress by October 1, 1979.</p> <p>(c) Provides for the Administrator of the Health Care Financing Administration to be appointed by the President with the advice and consent of the Senate. The amendment would apply to anyone occupying that office on or after enactment.</p> <p>(d) Provides that health maintenance organizations (HMO's) contracting with States to provide health services under medicaid be required to have no more than 50 percent of their members covered under medicaid and/or medicare by no later than 3 years after the date the HMO is formally found qualified by HEW.</p>
H.R. 9628★	Sept. 28, 1978
To suspend until the close of June 30, 1980, the duty on certain nitrocellulose.	DEPARTMENTAL REPORTS
	<p>July 24, 1978.—Referred to the Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, and Departments of the Treasury, State, and Commerce.</p> <p>July 31, 1978.—Favorable report from the Department of the Treasury.</p> <p>Aug. 4, 1978.—Report from the Department of State (no objection).</p> <p>Aug. 9, 1978.—Report from the Department of Commerce (no objection).</p> <p>Aug. 11, 1978.—Report from the International Trade Commission (analysis).</p>
	<i>(See action on H.R. 9911 relating to nitrocellulose)</i>
	COMMITTEE ACTION
	<p>July 31, 1978.—Public hearing.</p> <p>Oct. 13, 1978.—Reported favorably to the Senate (S. Rept. 95-1407), with an amendment which would temporarily limit duty-free imports from the insular possessions under the existing quota of watches and watch movements containing parts produced in non-MFN countries. Duty-free entries of such watches and movements would be limited to 15 percent of the existing quota on duty-free entries of all watches and watch movements from the possessions. This limitation would apply for calendar years 1979, 1980, and 1981.</p>
H.R. 9893★	Oct. 11, 1978
To amend the Internal Revenue Code of 1954 to increase the adjusted gross income limitation on the credit for the elderly, to increase the amount of such credit, and for other purposes.	<i>(Identical language added as a committee amendment to H.R. 13511 but deleted in conference)</i>

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 9911★

Sept. 28, 1978

To continue until the close of June 30, 1981, the existing suspension of duties on certain forms of zinc.

DEPARTMENTAL REPORTS

July 24, 1978.—Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, and Departments of the Treasury, State, and Commerce.

July 31, 1978.—Favorable report from the Department of the Treasury.

Aug. 2, 1978.—Report from the International Trade Commission (analysis).

Aug. 4, 1978.—Favorable report from the Department of State.

Aug. 9, 1978.—Favorable report from the Department of Commerce.

COMMITTEE ACTION

July 31, 1978.—Public hearing.

Sept. 28, 1978.—Reported favorably to the Senate (S. Rept. 95-1242), with the following amendments:

- (a) *Nitrocellulose*.—Permits duty-free entry of soluble nitrocellulose until June 30, 1980; and
- (b) *Trousers and gloves*.—Permits duty-free entry, until June 30, 1980, of trousers and gloves designed for use in forestry.

SENATE ACTION

Sept. 30, 1978.—Passed by the Senate, by voice vote (Congressional Record S16797-S16798), after agreeing to committee amendments.

FURTHER HOUSE ACTION

Oct. 10, 1978.—House agreed to amendments Nos. 1-6 of a clerical nature, disagreed to amendment No. 7 relating to trousers and gloves, and agreed to amendment No. 8 relating to nitrocellulose with a technical amendment, by voice vote (Congressional Record H11957-H11958).

Oct. 15, 1978.—Senate recedes from its amendment No. 7 relating to trousers and gloves and agrees to House amendment to amendment No. 8 relating to nitrocellulose with an amendment embodied in Cannon UP amendment No. 2128 reducing the airline ticket tax from 8 percent to 6 percent on domestic flights, reducing to \$1 the foreign departure tax and reducing the freight tax from 5 percent to 3 percent for the period of 1 year.

H.R. 10161★

Aug. 2, 1978

For the relief of the Eastern Telephone Supply and Manufacturing, Inc.

(Permits Eastern Telephone Supply and Manufacturing, Inc., administrative and judicial review of an alleged error by the Customs Service.)

DEPARTMENTAL REPORTS

July 24, 1978.—Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, and Departments of the Treasury, State, and Commerce.

Aug. 4, 1978.—Report from the Department of State (defers to Treasury).

Aug. 8, 1978.—Report from the International Trade Commission (memorandum).

Aug. 9, 1978.—Report from the Department of Commerce (defers to Treasury).

COMMITTEE ACTION

July 31, 1978.—Public hearing.

Aug. 11, 1978.—Reported favorably to the Senate (S. Rept. 95-1114) with the following amendments:

- (a) *Natural Graphite*.—Continues the duty-free entry of natural graphite until June 30, 1981; and
- (b) *Freight Cars*.—Permits duty-free entry until June 30, 1980, of freight cars.

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
H.R. 10161★—Continued	SENATE ACTION
	Aug. 23, 1978.—Passed by the Senate, by voice vote (Congressional Record S14140-S14141), after agreeing to the committee amendments.
	FURTHER HOUSE ACTION
	Oct. 10, 1978.—House agreed to H. Res. 1417, by voice vote (Congressional Record H11915), providing that the House agree to amendment No. 1 relating to natural graphite and disagree to amendment No. 2 relating to freight cars.
	FURTHER SENATE ACTION
	Oct. 12, 1978.—Senate recedes from its amendment No. 2 relating to freight cars, by voice vote (Congressional Record S18509).
	BILL SIGNED
	Oct. 25, 1978.—Signed by the President.
	(Public Law 95-516)
H.R. 10230★	Oct. 13, 1978
To amend the Internal Revenue Code of 1954 to clarify the status of certain industrial development bonds issued to provide facilities for the furnishing of water, including water used to cool facilities for generating electric energy by steam.	<i>(Subject matter added as a committee amendment to H.R. 13511 and enacted into law, P.L. 95-600)</i>
H.R. 10625★	Sept. 20, 1978
To suspend the duty on natural graphite until the close of June 30, 1981.	DEPARTMENTAL REPORTS
	July 24, 1978.—Referred to the Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, and Departments of the Treasury, State, and Commerce.
	July 31, 1978.—Favorable report from the Department of the Treasury.
	Aug. 4, 1978.—Favorable report from the Department of State (no objection).
	Aug. 4, 1978.—Report from the International Trade Commission (analysis).
	Aug. 9, 1978.—Favorable report from the Department of Commerce.
	COMMITTEE ACTION
	July 31, 1978.—Public hearing.
	Oct. 6, 1978.—Referred to Office of Management and Budget and Department of the Treasury.
	<i>(Language relating to natural graphite added as a committee amendment to H.R. 10161, and enacted into law, P.L. 95-516)</i>
H.R. 10653★	Oct. 4, 1978
To amend the Internal Revenue Code of 1954 with respect to the redemption of U.S. Railway Association certificates of value issued to railroads in reorganization, and for other purposes.	<i>(Identical language added as a committee amendment to H.R. 13511 and enacted into law, P.L. 95-600)</i>
H.R. 10848★	July 13, 1978
To amend title VI of the Social Security Act to provide that an individual who applies for supplemental security income benefits on the basis of disability shall be considered presumptively disabled if he has received social security or supplemental security income benefits as a disabled individual within the preceding 5 years.	DEPARTMENTAL REPORTS
	July 20, 1978.—Referred to the Office of Management and Budget, and Departments of the Treasury and Health, Education, and Welfare.
	COMMITTEE ACTION
	Sept. 28, 1978.—Public hearing.
	Oct. 9, 1978.—Reported favorably to the Senate (S. Rept. 95-1311), with an amendment deleting the requirement that overpayments be collected in cases where an individual was found not to be disabled.

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)**H.R. 10648★—Continued****HOUSE BILL**

(Permits supplemental security income payments to be resumed on a presumptive basis pending a formal determination of disability in any case where the claimant had been receiving SSI or social security disability payments within the last 5 years but had his eligibility terminated because of performing substantial gainful activity. (The individual would still be required to meet SSI eligibility requirements relating to income and resources.) The House bill would also require that if as a result of the formal determination the individual was found not to be disabled, he would be required to repay the amounts received as a result of this provision).

H.R. 11005★

May 16, 1978

To provide authorization of appropriations for the U.S. International Trade Commission for fiscal year 1979.

(Authorizes appropriations of \$12,813,000, to the U.S. International Trade Commission for fiscal year 1979.)

May 18, 1978.—Referred to Office of Management and Budget, International Trade Commission, and Department of the Treasury.

COMMITTEE ACTION

May 25, 1978.—Reported favorably to the Senate (S. Rept. 95-914) with an amendment authorizing appropriations of \$13,113,000 to the ITC for fiscal year 1979.

SENATE ACTION

June 23, 1978.—Passed by the Senate, by voice vote, after agreeing to the committee amendments (Congressional Record S10006).

HOUSE ACTION

Sept. 19, 1978.—House agreed to Senate amendment with an amendment authorizing appropriations of \$12,963,000 to the International Trade Commission for fiscal year 1979.

FURTHER SENATE ACTION

Sept. 28, 1978.—Senate agreed to House amendment to Senate amendment.

BILL SIGNED

Oct. 10, 1978.—Signed by the President.

(Public Law 95-430)

H.R. 11055★

Relating to the year for including in income certain payments under the Agricultural Act of 1949 received in 1978 but attributable to 1977, and to extend for 1 year the existing treatment of State legislators' travel expenses away from home.

(Provides that a farmer may elect to treat disaster or deficiency payments attributable to a 1977 crop as 1977 income if, under ordinary circumstances, income from the crop, or the deficiency payments, could have been reported as income in 1977; and extends for 1 year (or to taxable years beginning before January 1, 1978) a special rule contained in the Tax Reform Act of 1976 relating to the deduction by State legislators of travel expenses away from home.)

Mar. 15, 1978.—Ordered held at the desk.

Mar. 22, 1978.—Passed by the Senate, without amendment, by voice vote (Congressional Record S4426).

Apr. 7, 1978.—Signed by the President.

(Public Law 95-256)

H.R. 11370★

To authorize an appropriation to reimburse certain expenditures for social services provided by the States prior to Oct 1, 1975, under titles I, IV-A, VI, X, XIV, and XVI of the Social Security Act.

May 24, 1978.—Ordered placed on the Senate Calendar.

May 25, 1978.—Passed by the Senate, without amendment, by voice vote (Congressional Record S8404).

June 12, 1978.—Signed by the President.

(Public Law 95-291)

ACTION

TITLE AND DESCRIPTION

(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 11499★

Sept. 21, 1978

To extend indefinitely the period during which certain dyeing and tanning materials may be imported free of duty.

DEPARTMENTAL REPORTS

July 24, 1978.—Referred to the Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, and Departments of the Treasury, State, and Commerce.

Aug. 4, 1978.—Favorable report from the Department of State.

Aug. 4, 1978.—Report from the International Trade Commission (analysis).

Aug. 9, 1978.—Favorable report from the Department of Commerce.

COMMITTEE ACTION

July 31, 1978.—Public hearing.

Aug. 9, 1978.—Ordered favorably reported with an amendment providing for the duty-free entry of live worms until June 30, 1981.

Oct. 3, 1978.—Committee reconsidered its action of Aug. 9, 1978, deleted the amendment relating to live worms and approved an amendment relating to field glasses.

Oct. 7, 1978.—Reported favorably to the Senate (S. Rept. 95-1299), with amendments permitting, through Dec. 31, 1978, duty-free entry of certain field glasses, opera glasses, and prism binoculars.

SENATE ACTION

Oct. 12, 1978.—Passed by the Senate, by voice vote (Congressional Record S18634-S18635), after agreeing to the committee amendment.

H.R. 11518★

To extend the existing temporary debt limit.
(Provides that the public debt limit will continue at \$752 billion from Mar. 31, 1978, when the present limit would expire, through July 31, 1978.)

Mar. 21, 1978.—Ordered held at the desk.

Mar. 22, 1978.—Passed by the Senate, without amendment, by voice vote (Congressional Record S4352).

Mar. 27, 1978.—Signed by the President.

(Public Law 95-252)

H.R. 11969★

To modify the method of establishing quotas on the importation of certain meat, to include within such quotas certain meat products, and for other purposes.

HOUSE BILL

- (a) Modifies the method of determining quota levels by the adoption of a countercyclical formula which the limitations on imports would vary inversely with U.S. production of beef and veal so as U.S. production decreases import limitations will be liberalized, and vice versa;
- (b) permits the President to increase the quota by 10 percent if the average index ratio (Department of Agriculture Farm Price of Cattle Index divided by the Department of Labor Beef and Veal Price Index) for the first two calendar quarters of such year is 1.10 or higher. He may also decrease the quota by 10 percent if the average index ratio for the first two calendar quarters of such year is 0.90 or lower;
- (c) provides for a minimum level of imports of 1.2 billion pounds per year;
- (d) extends the quota limitations to prepared beef and veal whether fresh, chilled, or frozen, but not otherwise preserved; and
- (e) excludes the carcass weight of live cattle imports which are slaughtered in the United States from the tonnage included in the computation of yearly domestic production, a figure which is used in the formula for determining import quotas.

SENATE ACTION

Oct. 13, 1978.—Ordered held at the desk.

Oct. 14, 1978.—Considered and passed by the Senate, without amendment, by voice vote (Congressional Record S18990-4).

BILL VETOED

Nov. 11, 1978.—Vetoed by the President.

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 11711★

Sept. 11, 1978

To improve the operation of the adjustment assistance programs for workers and firms under the Trade Act of 1974.

Sept. 13, 1978.—Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, and Departments of the Treasury, State, and Commerce.

HOUSE BILL

COMMITTEE ACTION

TITLE I

Amends the adjustment assistance program for workers. It extends adjustment assistance coverage to workers in firms meeting the eligibility criteria which supply component parts or other articles or services essential to the production, transport, or storage of import-impacted articles, to workers laid off from import-impacted firms in situations involving exercise of labor union seniority rights, and to workers employed at least 26 of the 52 weeks or 40 of the 104 weeks immediately preceding layoff with more than one import-impacted firms. Benefits would also become available to workers who were unaware of the 1-year time limit under the new program for filing petitions following layoff.

Oct. 2, 1978.—Public hearing.

Oct. 10, 1978.—Reported favorably to the Senate (S. Rept. 95-1313), with the following amendments:

RETROACTIVE ELIGIBILITY FOR WORKERS BENEFITS

Requires the Secretary of Labor to reconsider worker petitions for certification of eligibility to apply for adjustment assistance and worker applications for such assistance if (1) the petition was filed between Oct. 3, 1974, and Nov. 1, 1976, and (2) the petition or application was denied because the worker or workers' last total or partial separation from employment did not occur within 1 year prior to the filing date of the petition. The bill would also permit for a 6-month period, any group of workers to file a petition for certification of eligibility to apply for adjustment assistance if the group was separated from employment after Oct. 3, 1974, and before Nov. 1, 1976. The bill would require the Secretary to apply an 18-month, rather than 1-year, rule to any petition or application he considers or reconsiders.

Title I also extends benefit periods an additional 26 weeks, up to a maximum of 104 weeks, to workers in training and to older workers age 60 or over. Job search and relocation allowances for workers are increased and the application period for these benefits extended. Demonstration projects would be established in trade-impacted areas to workers retraining as an economic adjustment measure.

GROUP ELIGIBILITY REQUIREMENTS

Extends eligibility to apply for adjustment assistance to workers for firms whose sales or production "threaten" to decline absolutely. However, benefits would not become payable until the actual decline in sales as production took place. Eligibility would also be extended to workers for firms which do not produce articles or services to firms affected by imports. The supplying firm would have to supply not less than 25 percent of its total sales, production, or services to an import-impacted firm.

TITLE II

Amends the adjustment assistance program for firms. It extends adjustment assistance coverage to firms meeting the eligibility criteria which supply component parts or other articles or services essential to the production, transport, or storage of import-impacted articles. Title II also provides pre-certification technical assistance to firms to prepare their petitions, requires provision of technical assistance to firms unable to prepare their economic adjustment plans without outside help, raises the ceiling on the Government share of the cost of technical assistance from 75 percent to 90 percent, lowers the interest rate on direct loans by removing the present surcharge for administrative expenses and possible losses, raises the present ceiling on direct loans from \$1 million to \$3 million and the limit on loan guarantees from \$3 million to \$5 million and authorizes interest rate subsidies to reduce interest paid by borrowers on guaranteed loans to rates comparable with direct loans.

EMPLOYMENT WITH MORE THAN ONE FIRM

Establishes an alternative employment test of at least 40 weeks of employment in the 104 weeks immediately preceding lay-off. Employment with several firms could qualify a worker for assistance.

To accelerate the certification process and benefit delivery, Titles I and II contain provisions to authorize worker and firm certification on the basis of threatened as well as actual declines in sales and/or production of the firm, to require exchange of investigatory material between the Departments of Labor and Commerce, and to authorize the Secretaries of Labor and Commerce to initiate petitions on behalf of workers or firms.

TIME LIMITATION ON WORKER BENEFITS

Provides that a worker in training may receive allowances for up to 104 weeks. A worker over 60 may receive allowances for the shorter of 104 weeks or the period until he becomes 62 years old.

ELIGIBILITY REQUIREMENTS FOR FIRMS

Extends adjustment assistance to firms which, under specified conditions, supply component parts of other articles essential to the production, transport or storage of import-impacted articles.

TITLE III

Amends general provisions pertaining to the adjustment assistance programs. It establishes the Commerce-Labor Adjustment Action Committee as a statutory body to coordinate operation of the programs. Title III also introduces industry-wide technical assistance for the first time, including authority to provide

FINANCIAL ASSISTANCE TO FIRMS

Provides that the ceiling on the Government share of the cost of technical assistance supplied to a firm would be raised from 75 to 90 percent; the interest rate on direct loans provided as adjustment assistance would be lowered by removing the existing surcharge for administrative expenses and possible loan losses; the ceiling on Government guarantees on loans to any one firm would be raised from three to five million dollars; and interest rate subsidies would be authorized to reduce interest paid by borrowers on guaranteed loans.

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 11711★—Continued

HOUSE BILL—Continued

TITLE III—Continued

grants to labor and industry associations for measures to improve the economic efficiency of trade-impacted industries, as well as industry-wide studies by the Department of Commerce to determine the causes of their competitive problems and possible options for adjustment.

SENATE ACTION

Oct. 15, 1978.—Considered and passed by the Senate, by voice vote (Congressional Record S19175, S19183-19185, S19190-19195), after taking the following action on amendments thereto:

Adopted:

Committee amendments en bloc, by voice vote (Congressional Record S19176);

Roth UP amdt. No. 2129, relating to foreign government subsidies, by voice vote (Congressional Record S19176);

Long UP amendment No. 2132, provides permanent authority for Federal funding of child support collections for non-AFDC families, by voice vote (Congressional Record S19184);¹

Javits UP amendment No. 2133, permitting States to prorate AFDC grants in certain instances when noneligible grantees are in the home, by voice vote (Congressional Record S19184);

Bayh UP amendment No. 2130, providing coverage, under pt. B of medicare, for "Pap smear" tests for the diagnosis of uterine cancer for women over 65, by voice vote (Congressional Record S19192).

FURTHER HOUSE ACTION

Oct. 15, 1978.—House agreed to the Senate amendment to H.R. 11711, with amendments relating to certain work disincentives for the disabled, Federal payments for adoption assistance and foster care, and importation of watches with Soviet parts from the Virgin Islands.

H.R. 11741★

Oct. 4, 1978

To amend sec. 118 of the Internal Revenue Code of 1954 to clarify the treatment of contributions in aid of construction of regulated electric or gas public utilities.

Oct. 6, 1978.—Referred to Office of Management and Budget and Department of the Treasury.

(*Identical language added as a committee amendment to H.R. 13511 and enacted into law, P.L. 95-699*)

H.R. 12650★

June 5, 1978

To amend the Internal Revenue Code of 1954 to provide a Federal income tax credit for tuition.

June 8, 1978.—Referred to Office of Management and Budget and Department of the Treasury.

HOUSE BILL

COMMITTEE ACTION

(Provides a tax credit for tuition paid by a taxpayer for himself, his spouse, or any of his dependents for post-secondary education. The credit is set at 25 percent of tuition paid by a taxpayer, with a maximum credit of \$100 in 1978, \$150 in 1979 and \$250 in 1980 for each eligible student. Tuition for full-time students enrolled in undergraduate colleges or postsecondary vocational schools is eligible for the credit. The credit also is allowed for tuition paid for part-time students who are enrolled for 8 calendar months during the calendar year in an undergraduate college for at least one-half of the academic program required of a full-time student at the same school. The credit becomes effective August 1, 1978, and terminates after December 31, 1980.)

Aug. 4, 1978.—Reported favorably to the Senate (S. Rept. 95-1066) with an amendment striking all after the enacting clause and providing a tax credit for certain educational expenses paid by an individual for himself, his spouse, or his dependents. The benefits provided will become effective in two stages. Beginning August 1, 1978, individuals will be entitled to claim a credit in an amount equal to 50 percent of tuition and fees, with a maximum credit of \$250 per student for expenses in an undergraduate college or a postsecondary vocational school. On October 1, 1980, the credit will be expanded to cover tuition and fees for elementary and secondary schools (including vocational secondary schools) and for half-time undergraduate students. The maximum credit will be increased to \$500 for postsecondary educational expenses on October 1, 1980.

¹ Federal funding for non-AFDC child support services was not enacted. However, funding was continued for fiscal year 1979 at the same level as authorized for fiscal year 1978 under an appropriations resolution, H.J. Res. 1139, Public Law 95-482.

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 12050★—Continued

SENATE ACTION

AMENDMENTS

- Aug. 9, 1978
No. 1
(3465) (Goldwater, Hatch, McIntyre) Provides a credit for residential property taxes paid for the support of public schools.
- Aug. 10, 1978
No. 2
(3461) (Scott) Strikes out the declaration of policy.
- Aug. 10, 1978
No. 3
(3462) (Hollings, Abourezk, Bellmon, Bentsen, Domenici, Eagleton, Hatfield of Oregon) Limits the credit to postsecondary expenses.
- Aug. 10, 1978
No. 4
(3463) (Hollings, Abourezk, Bellmon, Bentsen, Domenici, Eagleton, Hatfield of Oregon) Limits the credit to postsecondary expenses.
- Aug. 11, 1978
No. 5
(3466) (Hollings, Abourezk, Bellmon, Bentsen, Domenici, Eagleton, Hatfield of Oregon, Hodges) Limits the credit to postsecondary expenses.
- Aug. 14, 1978
No. 6
(3474) (Packwood, Moynihan, Ribicoff, Roth) Clarifies that only the United States Supreme Court can determine the constitutionality of the provisions of tuition tax credit legislation.

Aug. 10, 11, 14 and 15, 1978.—Debated and passed by the Senate after taking the following action on amendments thereto;

Amendments Adopted:

Moynihan UP amendment No. 1651, adding to the statement of findings the importance of the existence of diverse public and non-public educational institutions of high quality, by rollcall vote (No. 315) of 87 yeas, 0 nays (Aug. 14 Congressional Record S13252);

Packwood amendment No. 3474, clarifying that only the Supreme Court may determine the constitutionality of the provisions in the bill, by rollcall vote (No. 316) of 56 yeas, 42 nays (Aug. 15 Congressional Record S13331);

Hollings UP amendment No. 1655 (to UP amendment No. 1654), limiting the tax credit for tuition to postsecondary education expenses, by rollcall vote (No. 318) of 56 yeas, 14 nays (Aug. 15 Congressional Record S13350);

Hodges UP amendment No. 1654 (as amended by amendment No. 1655), (Aug. 15 Congressional Record S13331);

Domenici UP amendment No. 1657 (modified), increasing participation by private schoolchildren in programs funded under titles I and IV of the Elementary and Secondary Educational Act, by rollcall vote (No. 320) of 85 yeas, 10 nays (Aug. 15 Congressional Record S13370); and

Glenn UP amendment No. 1662, terminating the tuition tax credit for any taxable year beginning after Dec. 31, 1963, by voice vote (Aug. 15 Congressional Record S13380).

Amendments Rejected:

Goldwater amendment No. 3445, providing a tax credit for residential property taxes paid for the support of public schools, by rollcall vote (No. 314) of 21 yeas, 69 nays (Aug. 14 Congressional Record S13248); and

Meitzenbaum UP amendment No. 1656, providing for a phaseout of the tuition tax credit as adjusted gross income exceeds \$30,000, by rollcall vote (No. 319) of 39 yeas, 58 nays (Aug. 15 Congressional Record S13363).

Other Action:

Long UP amendment No. 1658, providing for the refunding^o of the tuition tax credit in excess of tax liability, ruled out of order (Aug. 15 Congressional Record S13370); and

Long UP amendment No. 1659, ruled out of order on grounds it contained similar language to UP amendment No. 1658 (Aug. 15 Congressional Record S13372).

CONFERENCE ACTION

Aug. 15, 1978.—Senate insisted on its amendments, requested a conference with the House, and named the following conferees: Messrs. Long, Ribicoff, Bentsen, Moynihan, Packwood, Roth, and Dole.

Sept. 19, 1978.—House disagreed to the Senate amendment, agreed to a conference and named the following conferees: Messrs. Ullman, Burke, Rostenkowski, Vanik, Burleson, Conable, and Duncan.

Oct. 2, and 3, 1978.—Conference report filed in Senate (S. Rept. 95-1265), and House (H. Rept. 95-1682), respectively, with the conferees having taken the following action:

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 12850★—Continued

CONFERENCE ACTION—Continued

ELIGIBLE EDUCATION INSTITUTIONS

Provides that only educational expenses paid to institutions of higher education and postsecondary vocational schools are eligible for the credit.

PERCENTAGE OF TUITION PAYMENT ELIGIBLE FOR CREDIT

Provides a nonrefundable credit against income tax for an amount equal to 35 percent of the tuition paid by the taxpayer for the calendar year in which the taxable year begins to one or more eligible educational institutions for himself, his spouse, or any of his dependents.

MAXIMUM AMOUNT OF CREDIT

Provides, with respect to institutions of higher education and postsecondary vocational schools, a maximum credit of \$100 for 1978, \$150 for 1979, \$250 for 1980, and \$250 for 1981. Tuition payments are to be taken into account for purposes determining the maximum credit if they are made during the calendar year (or during the month before or after the calendar year) for education furnished during such calendar year.

DEFINITION OF TUITION

Provides that the term "tuition" means tuition and fees required for enrollment or attendance of a student at an eligible educational institution, including required fees for courses. Tuition does not include amounts paid, directly or indirectly, for books, supplies, or equipment, or for meals, lodging, transportation, or similar personal living or family expenses. Where an amount paid for tuition includes any amount (not separately stated) for an item which is not tuition, the portion attributable to such item is to be determined under regulations. Tuition attributable to education which is part of the graduate program of the individual shall not be taken into account.

ELIGIBLE STUDENTS

Provides that tuition payments may be taken into account only with respect to full-time and half-time students. A half-time student is one who, during any 4 months of the calendar year, is a half-time student (determined in accordance with regulations prescribed by the Secretary of the Treasury). Such regulations shall not be inconsistent with regulations prescribed by the Commissioner of Education for purposes of part A of title IV of the Higher Education Act of 1965. Tuition payments with respect to a half-time student may not be taken into account unless paid or incurred for education furnished after December 31, 1979.

OFFSETS FOR SCHOLARSHIPS AND EDUCATIONAL ASSISTANCE
ALLOWANCES

Provides that the amount taken into account for tuition payments is to be offset on a dollar-for-dollar basis for the amount received as a nontaxable scholarship or educational assistance allowance.

DISALLOWANCE OF EXPENSES AS DEDUCTION OR ANOTHER CREDIT

Provides that, unless the taxpayer elects not to have the credit for tuition apply for the taxable year, no deduction or credit was

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 12950★—Continued

CONFERENCE ACTION—Continued

DISALLOWANCE OF EXPENSES AS DEDUCTION OR ANOTHER CREDIT—
Continued

to be allowed for amounts paid for tuition except to the extent that such amounts exceeded the amount necessary for the maximum amount which may be allowed under the credit for tuition.

TAXPAYER WHO IS A DEPENDENT OF ANOTHER TAXPAYER

Provides that no credit was to be allowed for tuition paid for a taxpayer if the taxpayer is a dependent of another person.

CREDIT NOT TO BE CONSIDERED AS FEDERAL ASSISTANCE TO
INSTITUTION

Provides that an educational institution which enrolls a student for whom this credit is claimed is not to be considered to be a recipient of Federal assistance by reason of this credit.

EXAMINATION OF BOOKS AND RECORDS

Provides that the new credit for tuition was not to be construed as granting the Internal Revenue Service additional authority to examine the books and records of certain religious organizations.

JUDICIAL REVIEW

Provides a special procedure for testing the constitutionality of this credit for tuition.

SEPARABILITY

Contains a separability provision with respect to this new credit.

REPORTS TO CONGRESS

Deletes provision for two reports to be made to the Congress with respect to the effectiveness of the Internal Revenue Service's enforcement of policies against racial and other discrimination in private education.

EFFECTIVE DATE

Provides that the credit is to apply to taxable years ending on or after Aug. 1, 1978, with respect to amounts paid on or after such date for education furnished on or after such date.

TERMINATION DATE

Provides that no credit is to be allowed for education after Dec. 31, 1981.

PARTICIPATION OF PRIVATE SCHOOL CHILDREN IN ELEMENTARY AND
SECONDARY EDUCATION ACT

Deletes this provision.

FURTHER HOUSE ACTION

Oct. 12, 1978.—Recommitted to the committee of conference, by rollcall vote (No. 903), of 207 yeas, 185 nays (Congressional Record H12612) with instruction that the managers on the part of the House insist on the House provision providing a tax credit for tuition paid to elementary and secondary schools and provisions setting forth the maximum amount of the credit for tuition paid to elementary and secondary schools.

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORDS)

H.R. 12656★—Continued

FURTHER CONFERENCE ACTION

Oct. 13, 1978.—Conference report again filed in House (H. Rept. 95-1799), with the conferees having taken the following action:

ELIGIBLE EDUCATIONAL INSTITUTIONS

Provides that only tuition paid to institutions of higher education, postsecondary vocational schools, and secondary schools is eligible for the credit.

PERCENTAGE OF TUITION PAYMENTS ELIGIBLE FOR CREDIT

Provides a nonrefundable credit against income tax for an amount equal to 35 percent of the tuition paid by the taxpayer for the calendar year in which the taxable year begins to one or more eligible educational institutions for himself, his spouse, or any of his dependents.

MAXIMUM AMOUNT OF CREDIT

Provides, with respect to institutions of higher education and postsecondary vocational schools, a maximum credit of \$100 for 1978, \$150 for 1979, \$250 for 1980, and \$250 for 1981. There is also provided, with respect to secondary schools, a maximum credit of \$50 for 1978, \$100 for 1979, \$100 for 1980, and \$100 for 1981. Tuition payments are to be taken into account for purposes of determining the maximum credit if they are made during the calendar year (or during the month before or after the calendar year) for education furnished during such calendar year.

DEFINITION OF TUITION

Provides that the term "tuition" means tuition and fees required for enrollment or attendance of a student at an eligible educational institution, including required fees for courses. Tuition does not include amounts paid, directly or indirectly, for books, supplies, or equipment, or for meals, lodging, transportation, or similar personal living or family expenses. With respect to secondary schools, the term "tuition" only takes into account tuition for education at grades 9 through 12.

ELIGIBLE STUDENTS

Provides that tuition payments may be taken into account only with respect to full-time and half-time students. A half-time student is one who, during any 4 months of the calendar year, is a half-time student determined in accordance with regulations prescribed by the Secretary of the Treasury. Such regulations shall not be inconsistent with regulations prescribed by the Commission of Education for purposes of pt. A of title IV of the Higher Education Act of 1965. Tuition payments with respect to a half-time student may not be taken into account unless paid or incurred for education furnished after Dec. 31, 1978.

There is provided, a special rule for individuals who attend both secondary and postsecondary institutions during the same year.

OFFSETS FOR SCHOLARSHIPS AND EDUCATIONAL ASSISTANCE
ALLOWANCES

Provides that the amount taken into account for tuition payments is to be offset on a dollar-for-dollar basis for the amount received as a nontaxable scholarship or educational assistance allowance.

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 12650★—Continued

FURTHER CONFERENCE ACTION—Continued

DISALLOWANCE OF EXPENSES AS DEDUCTION OR ANOTHER CREDIT

Provides that, unless the taxpayer elected not to have the credit for tuition apply for the taxable year, no deduction or credit was to be allowed for amounts paid for tuition except to the extent that such amounts exceeded the amount necessary for the maximum amount which may be allowed under the credit for tuition.

TAXPAYER WHO IS A DEPENDENT OF ANOTHER TAXPAYER

Provides that no credit was to be allowed for tuition paid for a taxpayer if the taxpayer is a dependent of another person.

CREDIT NOT TO BE CONSIDERED AS FEDERAL ASSISTANCE TO INSTITUTION

Provides that an educational institution which enrolls a student for whom this credit is claimed is not to be considered to be a recipient of Federal assistance by reason of this credit.

EXAMINATION OF BOOKS AND RECORDS

Provides that the new credit for tuition was not to be construed as granting the Internal Revenue Service additional authority to examine the books and records of certain religious organizations.

JUDICIAL REVIEW

Provides a special procedure for testing the constitutionality of this credit for tuition.

SEPARABILITY

Contains a separability provision with respect to this new credit.

REPORTS TO CONGRESS

Deletes provision providing for two reports to be made to the Congress with respect to the effectiveness of the Internal Revenue Service's enforcement of policies against racial and other discrimination in private education.

EFFECTIVE DATE

Provides that this credit was to apply to taxable years ending on or after Aug. 1, 1978, with respect to amounts paid on or after such date for education furnished on or after such date.

TERMINATION DATE

Provides that no credit is to be allowed for education furnished after Dec. 31, 1981.

PARTICIPATION OF PRIVATE SCHOOL CHILDREN IN ELEMENTARY AND SECONDARY EDUCATION ACT

Deletes this provision.

FURTHER SENATE ACTION

Oct. 15, 1978.—Recommitted conference report by voice vote (Congressional Record S19141-S19144).

(Subsequently added as a Senate floor amendment to H.R. 12511 but deleted in conference)

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 12051★

Oct. 4, 1978

Relating to the application of certain provisions of the Internal Revenue Code of 1954 to specified transactions by certain public employee retirement systems created by the State of New York or any of its political subdivisions.

Oct. 6, 1978.—Referred to Office of Management and Budget and Department of the Treasury.

Oct. 7, 1978.—Committee on Finance discharged from further consideration.

Oct. 7, 1978.—Passed by the Senate without amendment (Congressional Record, S17581-2).

Oct. 21, 1978.—Signed by the President.

HOUSE BILL

(Public Law 95-497)

Applies certain general standards to the purchase of New York City and MAC obligations by the pension funds. Any purchase must involve a balancing of the needs of the pension funds and the city. In approving the agreement for the purchase of these obligations, the Treasury Department must consider the applicable interest rates, the security behind these obligations and the participation of outside parties (such as banks and insurance companies) in the overall program.

(A related bill, H.R. 12426, the New York City Loan Guarantees Act of 1978, became law, P.L. 95-339. This bill had been referred to the Senate Banking, Housing and Urban Affairs Committee with the understanding that the tax provisions be reviewed by the Committee on Finance.)

Contains specific standards which must be met as part of the acquisition of these obligations by the pension funds. These are as follows:

1. Any one city pension fund cannot invest more than 50 percent of its assets in these obligations, and the maximum amount of the total city pension plan assets which can be invested in these obligations in any year cannot exceed the following averages, determined as of the end of each fiscal year:

Fiscal year:	Percent
1979	40
1980	36
1981	33
1982	30

An individual State pension fund cannot invest more than 10 percent of its assets in these obligations.

2. The portion of the pension funds assets consisting of these obligations is to be valued at face value and the remainder of pension funds assets is to be valued in accordance with standard practices used in connection with private pension plan investments.
3. The city must achieve a "balanced budget" by fiscal year 1982, according to generally accepted accounting principles, and must make "substantial progress" toward this goal each year, as determined by the Secretary of the Treasury, in accordance with the terms of the "New York City Financial Assistance Act of 1978." A determination of whether "substantial progress" toward a balanced budget is being achieved will be determined on the basis of the city's annual budget projections and its audited financial statements prepared each year by independent public accountants.
4. No pension fund with a projected negative cash flow for its current fiscal year may purchase these obligations. Each pension fund must have an annual audit conducted by independent public accountants.
5. The Department of the Treasury has the responsibility for supervising the operation of this act and may issue regulations necessary to implement its provisions.

H.R. 12165★

Sept. 13, 1978

To extend until the close of June 30, 1981, the existing suspension of duties off certain metal waste and scrap, unwrought metal, and other articles of metal.

DEPARTMENTAL REPORTS

July 24, 1978.—Referred to the Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, and Departments of the Treasury, State, and Commerce.

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 12165★—Continued

DEPARTMENTAL REPORTS—Continued

July 31, 1978.—Favorable report from the Department of the Treasury.

Aug. 4, 1978.—Report from the Department of State (no objection).

Aug. 8, 1978.—Report from the International Trade Commission (analysis).

Aug. 9, 1978.—Report from the Department of Commerce (no objection).

COMMITTEE ACTION

July 31, 1978.—Public hearing.

Sept. 26, 1978.—Reported favorably to the Senate (S. Rept. 95-1243), with an amendment permitting duty free entry of mixtures of mashed or macerated hot red peppers and salt until June 30, 1981.

SENATE ACTION

Sept. 30, 1978.—Passed by the Senate, by voice vote (Congressional Record S16797-16798), after agreeing to committee amendments.

HOUSE ACTION

Oct. 10, 1978.—House agreed to Senate amendments.

BILL SIGNED

Oct. 24, 1978.—Signed by the President.

(Public Law 95-506)

H.R. 12200

Oct. 4, 1978

Relating to the tax treatment of the exercise after 1975 of certain qualified stock options.

HOUSE BILL

(The Tax Reform Act of 1976 made several changes to the minimum tax and maximum tax provisions, effective for taxable years beginning after Dec. 31, 1975, which have resulted in less favorable treatment to individual taxpayers than under prior law on exercise of a "qualified stock option." As a result, taxpayers exercising qualified stock options in taxable years beginning after 1975 may be subject to a greater tax than taxpayers exercising generally similar but nonqualified options. The bill allows an individual taxpayer to file an election to treat an otherwise qualified stock option as a nonqualified option.)

Oct. 6, 1978.—Referred to Office of Management and Budget and Department of the Treasury.

TITLE AND DESCRIPTION	DATE	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
H.R. 12233★	July 18, 1978	BILL REFERRED
To amend the Unemployment Compensation Amendments of 1976 with respect to the National Commission on Unemployment Compensation, and for other purposes.		July 20, 1978.—Referred to Office of Management and Budget and Departments of the Treasury and Labor.
HOUSE BILL		BILL REPORTED
(Provides per diem compensation for members of the National Commission on Unemployment Compensation and extends the period for filing of reports by the Commission. It would also extend effective dates of provisions in current law pertaining to the treatment of retirement income and certain alien farmworkers under the unemployment compensation program.)		<p>Aug. 10, 1978.—Reported favorably to the Senate (S. Rept. 95-1104) with the following amendments:</p> <ul style="list-style-type: none"> (a) changing the final reporting date for the Commission from July 1, 1979, to Mar. 15, 1980; (b) requiring interim reports as of Nov. 15, 1978, and Nov. 15, 1979; (c) providing that the members of the Commission will be compensated starting Oct. 1, 1978, at the GS-18 rate (\$182 per day) for time actually spent on Commission business; (d) exempting the Commission from requirements that their reports to Congress and certain of their requests for information or data be approved by the Office of Management and Budget; and (e) deleting two provisions of the House-passed bill which would have extended effective dates.
AMENDMENTS		
Aug. 14, 1978 No. 1 (3473)	(Long on behalf of the Committee on Finance) Permits a refund of \$74,128 in social security taxes previously paid by the Jefferson County Mental Health Center on the basis of erroneous instructions from the Internal Revenue Service.	
		SENATE ACTION
		<p>Aug. 23, 1978.—Passed by the Senate, by voice vote (Congressional Record S14134-S14138), after agreeing to the committee amendment in the nature of a substitute, which had at first been amended by adoption of the following amendments:</p> <p><i>Long amendment No. 3473</i>, relating to the treatment of certain social security taxes and related matters in the case of the Jefferson County Mental Health Center;</p> <p><i>Long UP amendment No. 1729</i>, to provide for Federal matching for child support services to non-AFDC families on a permanent basis;¹ and</p> <p><i>Eagleton UP amendment No. 1730</i>, to exempt Missouri from child support requirement of January 1977, through September 1977, audit.</p>
		CONFERENCE ACTION
		<p>Sept. 14, 1978.—House disagreed to the amendments of the Senate, requested a conference with the Senate, and named the following conferees: Messrs. Ullman, Corman, Rangel, Stark, Jacobs, Conable, and Vander Jagt.</p> <p>Sept. 28, 1978.—Senate insisted upon its amendment, agreed to a conference with the House, and named the following conferees: Messrs. Long, Talmadge, Hathaway, Moynihan, Roth, and Danforth.</p>
H.R. 12263★	Sept. 27, 1978	(Subject matter added as a Senate floor amendment to H.R. 13511, and enacted into law, P.L. 96-600)
To amend the Internal Revenue Code of 1954 to provide that income from certain railroad rolling stock shall be treated as income from sources within the United States.		

¹ Federal funding for non-AFDC child support services was not enacted. However, funding was continued for fiscal year 1979 at the same level as authorized for fiscal year 1978 under an appropriations resolution, H.J. Res. 1139, Public Law 96-482.

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 12386★

July 19, 1978

DEPARTMENTAL REPORTS

To amend the Federal-State Extended Unemployment Compensation Act of 1970 with respect to an individual's eligibility period for benefits under such act.

July 20, 1978.—Referred to Office of Management and Budget and Departments of the Treasury and Labor.

Sept. 21, 1978.—Favorable report from Department of Labor.

HOUSE BILL

COMMITTEE ACTION

(Under the Federal-State Extended Unemployment Compensation Act, up to 18 weeks of additional unemployment benefits are paid in times of high unemployment to persons who have exhausted their regular State benefits. Present law places no time limit on when an individual may claim those 18 weeks of benefits as long as an extended unemployment benefit period is continuously in effect. This may be a period of many years. H.R. 12386 would provide that an individual's eligibility for extended benefits would end 2 years after the end of his benefit year (that is, generally, 3 years after he first became eligible for benefits).)

Aug. 10, 1978.—Reported favorably to the Senate (S. Rept. 95-1105) without amendment.

SENATE ACTION

Aug. 23, 1978.—Passed by the Senate, by voice vote (Congressional Record S14128-14140) after agreeing to the following amendments:

Long amendment No. 3472, to modify criteria with respect to self-employment income for purposes of social security retirement test; and

Muskie UP amendment No. 1731, to treat employment of U.S. citizens by the Roosevelt Campobello International Park Commission as employment under the Federal Unemployment Tax Act.

AMENDMENTS

Aug. 14 1978
No. 1
(3472)

(Long on behalf of the Committee on Finance)
Provides that the proceeds from the sale of a crop produced in a prior year will not be considered as self-employment income for purposes of reducing Social Security benefits in a subsequent year in which a retired farmer does not engage in any substantial farming activity (this will apply only once) and provides that renewal commissions received after age 65 from a prior year sale of life insurance will not be considered self-employment income for purposes of reducing Social Security benefits in any subsequent year in which the individual is not engaged in selling insurance.

CONFERENCE ACTION

Sept. 14, 1978.—House disagreed to the amendments of the Senate, requested a conference with the Senate, and named the following conferees: Messrs. Ullman, Corman, Rangel, Stark, Jacobs, Conable, and Vander Jagt.

Sept. 23, 1978.—Senate insisted upon its amendment, agreed to a conference with the House and named the following conferees: Messrs. Long, Talmadge, Nelson, Hathaway, Curtis, and Laxalt.

H.R. 12532

Oct. 11, 1978

To amend the Internal Revenue Code of 1954 to provide that the use of the zero bracket amount will not reduce the benefits of income averaging.

H.R. 12578

Sept. 14, 1978

To amend the Internal Revenue Code of 1954 to make certain technical changes.

HOUSE BILL

Sept. 20, 1978.—Referred to Office of Management and Budget and Department of the Treasury.

(Contains technical amendments relating to (1) the treatment of dividends paid by a personal holding company after the close of a taxable year, (2) the eligibility of an estate of an individual in bankruptcy as a shareholder in a subchapter S corporation, (3) the payment of interest to a person whose property is wrongfully seized by the Internal Revenue Service, (4) the elimination of the reporting requirement for certain transfers of property to an exempt organization, (5) the simplification of private foundation return and reporting requirements, and (6) the treatment of business interests held by members of a decedent's family as held by the decedent for purposes of qualifying for extensions of time for the payment of estate tax attributable to a closely held business.)

ACTION

(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

TITLE AND DESCRIPTION

H.R. 12502 Oct. 11, 1978

To extend for an additional period the existing tax treatment of certain activities of certain private foundations.

(Provides an additional 10-year period during which the Hormel Foundation of Minneapolis, Minn., may continue to serve as trustee of certain trusts of which it is a beneficiary.)

H.R. 12606★ Oct. 4, 1978

To provide that annuity contracts purchased by the Uniformed Services University of the Health Sciences shall be entitled to the benefits of sec. 408(b) of the Internal Revenue Code of 1954.

HOUSE BILL

(Present law provides that if an annuity is purchased for an employee by an exempt organization described in sec. 501(c)(3) of the Code or by a public school system, then the employer's contributions for the annuity contract are excludable, within certain limitations, the employee's gross income and not subject to tax until the employee receives payments under the annuity contract. The bill would extend the same rule to qualifying annuities purchased for the civilian staff and faculty of the Uniformed Services University of the Health Sciences, which was established by the Congress under the Department of Defense to train medical students for the uniformed services.)

H.R. 12739★*

To suspend the duty on live worms until the close of June 30, 1981.

H.R. 12828 Oct. 4, 1978

To amend the Internal Revenue Code of 1954 to exclude from the definition of an unrelated trade or business qualified convention and trade show activities carried out by an organization described in sec. 501(c)(3).

H.R. 12841★

To prohibit the issuance of regulations on the taxation of fringe benefits, and for other purposes.

Oct. 6, 1978.—Referred to Office of Management and Budget and Department of the Treasury.

(Subject matter added as a floor amendment to H.R. 13511, and enacted into law, P.L. 95-600)

DEPARTMENTAL REPORTS

July 24, 1978.—Referred to the Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, and Departments of the Treasury, State, Commerce, and Agriculture.

Aug. 8, 1978.—Adverse report from the Department of State.

Aug. 8, 1978.—Report from the International Trade Commission (analysis).

Aug. 8, 1978.—Adverse report from the Department of the Treasury.

COMMITTEE ACTION

July 31, 1978.—Public hearing.

(Language relating to live worms had been approved by the committee on Aug. 9, 1978 as an amendment to H.R. 11600 but was deleted Oct. 3, 1978.)

COMMITTEE ACTION

June 22, 1978.—Finance Committee agreed to the substance of H.R. 12841 and requested that the bill not be referred to the Committee for consideration so that floor action could be immediately scheduled. A Committee amendment will be offered to H.R. 12841 to provide that the exclusion for statutory subsistence allowances for State police officers shall only apply where the taxpayer so elects. The election would have to be made prior to April 15, 1979.

*This bill was never passed by the House.

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 12841★—Continued

SENATE ACTION

AMENDMENTS

July 18, 1978
No. 1
(3261)

(Melcher, Hatfield of Montana) Includes negotiated subsistence allowances under sec. 3 of this bill, which excludes statutory subsistence allowance to State police officers from gross income for income tax purposes.

June 28, 1978.—Ordered held at the desk.

Aug. 2, 1978.—Passed by the Senate, by voice vote (Congressional Record S12366-S13368), after agreeing to the following amendment:

Long UP amendment No. 1568, excluding from gross income amounts received as subsistence allowances which State police officers included in gross income from 1970 through 1977.

FURTHER SENATE ACTION

Aug. 4, 1978.—Senate reconsidered its action of Aug. 2, 1978, when it passed H.R. 12841, and agreed to *Melcher smdt. No. 3261* excluding from gross income amounts received as subsistence allowances, and again passed the bill, by voice vote (Congressional Record S12672).

FURTHER HOUSE ACTION

Sept. 19, 1978.—House agreed to Senate amendments.

BILL SIGNED

Oct. 6, 1978.—Signed by the President.

(Public Law 95-427)

H.R. 12846★

Oct. 13, 1978

To amend the Internal Revenue Code of 1954 to clarify the application of the investment tax credit to certain single purpose enclosures or structures for raising poultry or hogs or for use as greenhouses.

(Subject matter added as a committee amendment to H.R. 13511 and enacted into law, P.L. 95-600)

H.R. 12872★

Aug. 2, 1978

To amend title XVI of the Social Security Act to remove certain work disincentives for the disabled under the supplemental security income benefits program.

HOUSE BILL

(Bill:

- (a) Increases the "substantial gainful activity" (SGA) test so that an employed individual could be considered disabled, and therefore eligible for SSI payments, until his or her earnings, minus specified income disregards, reach the level at which the person would no longer qualify for payments under the Federal benefit schedule. The first \$65 of monthly earnings, 50 percent of remaining earnings, plus, as provided by this bill, any "work-related expenses" and, for certain severely disabled or blind individuals, attendant care costs necessary for employment, would be excluded in determining countable income for purposes of the SGA test. For a disabled individual with no "work-related expense" disregards, as of July 1, 1978, this would increase the monthly SGA limit from \$230 to \$448;
- (b) Disregards from the earnings of a disabled SSI applicant or recipient an amount equal to any expenses reasonably attributable to the earning of income, such as "work-related expenses," as is currently done for blind applicants and recipients; and

DEPARTMENTAL REPORTS

Aug. 7, 1978.—Referred to the Office of Management and Budget, and Departments of the Treasury and Health, Education, and Welfare.

COMMITTEE ACTION

Sept. 26, 1978.—Public hearing.

Oct. 10, 1978.—Reported favorably to the Senate (S. Rept. 95-1312), amended as follows:

- (a) Provides for continued eligibility for medical and social services for severely disabled SSI recipients who lose SSI eligibility as the result of employment at earnings above the "substantial gainful activity" (SGA) level (currently \$240 a month). Individuals who become ineligible for SSI benefits because of performance of "substantial gainful activity", but who otherwise continue to meet the SSI eligibility requirements, including the medical criteria established by the Secretary of Health, Education, and Welfare for use in determining whether an individual is disabled without a vocational evaluation, would be paid a special monthly benefit of \$10 a month and entitles recipients to medical and social services;
- (b) provides that individuals who receive this special benefit but whose earnings reach the "breakeven point" for Federal benefits (currently \$448 a month), could continue to

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 12972★—Continued

HOUSE BILL—Continued

- (c) Disregards from the earnings of blind and disabled SSI applicants and recipients the costs of attendant care necessary for employment, if the person's disability or blindness results in a functional limitation requiring attendant care in order to work, whether or not the attendant care is also needed to carry out normal daily functions.)

COMMITTEE ACTION—Continued

receive the payment and continue to be eligible for medic-aid and social services, if the Secretary determined that the loss of these benefits would make it impossible for the individual to continue his employment;

- (c) provides that in the case of an individual who becomes eligible for SSI on the basis of medical criteria, and who subsequently seeks or obtains employment, the Secretary shall disregard from that person's income, for purposes of determining SGA, such amounts of earned income as may be necessary and reasonable to pay the costs of needed attendant care, provided that in the Secretary's judgment such individual's disability is sufficiently severe and of such a nature as to result in a functional limitation requiring personal assistance in order for him to work, whether or not such assistance is also needed to carry out his normal daily activities;
- (d) makes the provisions effective Jan. 1, 1979, through Oct. 1, 1981;
- (e) directs the Secretary of Health, Education, and Welfare to report to Congress not later than Mar. 15, 1979, on other actions that he would recommend to deal adequately and responsibly with the situation of disabled persons receiving Social Security Act benefits who wish to engage in gainful employment.

H.R. 12973★

July 27, 1978

To amend title XX of the Social Security Act to increase the entitlement ceiling and otherwise provide for an expanded social services program, to promote consultation and cooperative efforts among States, localities, and other local public and private agencies to coordinate services, to extend certain provisions of Public Law 94-401, and for other purposes.

HOUSE BILL

(Bill:

- (a) Increases the permanent ceiling for Federal title XX funds from \$2.5 billion to: \$2.9 billion in fiscal year 1979; \$3.15 billion in fiscal year 1980; and \$3.45 billion in fiscal year 1981. For fiscal 1979, technically the ceiling would be \$2.7 billion plus an additional amount, not to exceed \$200 million, that is to be used by States for day care services as provided under section 5 of this bill;
- (b) requires State officials to consult with local elected officials during the development of the State's comprehensive social services plan;
- (c) allows States to adopt a comprehensive title XX social services plan for a 2-year period, rather than 1 year as under current law;
- (d) extends for 1 year the temporary provisions of present law (Public Law 94-401) that target \$200 million of Federal title XX funds for day care services on a nonmatching basis, and other provisions pertaining to day care services;
- (e) makes permanent the present temporary provision which allows States to use title XX funds for certain services to alcoholics and drug addicts;
- (f) allows States to use title XX funds to provide up to 30 days of emergency shelter for adults; and

DEPARTMENTAL REPORTS

Aug. 7, 1978.—Referred to the Office of Management and Budget, and Departments of the Treasury and Health, Education, and Welfare.

COMMITTEE ACTION

Oct. 9, 1978.—Reported favorably to the Senate (S. Rept. 95-1396), as follows:

SOCIAL SERVICES AND CHILD CARE

USE OF CHILD CARE FUNDS AND TAX CREDIT FOR EMPLOYING
WELFARE RECIPIENTS

The committee amendment continues the requirement in present law that the \$200 million earmarked for child care should be used to increase the employment of welfare recipients and other low-income persons in child care jobs. The committee also modified provisions of present law relating to the use of title XX child care funds and the welfare recipient employment tax credit for employing welfare recipients in child care jobs. The tax credit provision will generally conform to the new welfare recipient tax credit provisions adopted as part of H.R. 12511. State social services agencies will be able to use title XX funds for direct reimbursement of the costs of employing welfare recipients in child care jobs up to a total of \$6,000 per year per employee in the case of non-profit and public providers, and up to \$5,000 per year in the case of proprietary providers (no non-Federal matching share is required). In addition, the committee amendment would modify existing law to permit these tax credit and direct reimbursement provisions to be used for part-time as well as full-time employment and would permit the direct reimbursement amounts to be included as wages in computing the tax credit to the extent necessary to provide a tax credit of \$1,000 per employee. These provisions would be effective from Oct. 1, 1979 to Sept. 30, 1983.

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 12973★—Continued

HOUSE BILL—Continued

- (g) establishes a separate entitlement authorization of \$16.1 million, within the Federal title XX ceiling, for social services in Puerto Rico, Guam, the Virgin Islands, and the Northern Marianas; and provide that the \$16.1 million be increased proportionately as the Federal title XX funding level increases.)

COMMITTEE ACTION—Continued

SOCIAL SERVICES AND CHILD CARE—Continued

ADDICTS AND ALCOHOLICS

Makes permanent the title XX provision that requires that special confidentiality requirements of the Comprehensive Alcohol Abuse Act be observed with regard to addicts and alcoholics, clarify that the entire rehabilitative process must be considered in determining whether medical services provided to addicts and alcoholics can be funded as an integral part of a State social services program, and provides for funding of a 7-day detoxification period even though social services funding is generally not available for persons in institutions.

EMERGENCY SHELTER

Under present law title XX funds may be used to provide emergency shelter for children but not for adults. Under the committee bill, the use of title XX funds for emergency shelter could also be extended to adults in danger of physical or mental injury, neglect, maltreatment, or exploitation. As is the case for children, emergency shelter could be provided for up to 30 days in any 6-month period.

CHILD CARE STAFFING STANDARDS

Certain minimum staffing standards are required for child care provided under title XX. However, the applicability of the standards for pre-school-age children has been postponed several times to await the findings and recommendations of a study by HEW of the appropriateness of the child care standards. HEW has issued its appropriateness report, but has not yet developed recommendations for standards and has requested a delay for an additional year, to October 1, 1979, in the application of the title XX standards. The committee bill continues the suspension of the standards to October 1, 1979. It also deletes a requirement in present law that prevents States from lowering their staffing standards below the September 1975 standards applicable in each State.

REQUIREMENTS FOR CENTERS WITH FEW CHILDREN RECEIVING
FEDERALLY FUNDED CARE AND FOR FAMILY DAY CARE HOMES

Under present law, due to expire September 30, 1978, State welfare agencies are permitted to waive the Federal staffing requirements in the case of child care centers and group day care homes which meet State standards if the children receiving federally funded care represent no more than 20 percent of the total number of children served—or, in the case of a center, there are no more than five such children—provided that it is infeasible to place the children in a facility which does meet the Federal requirements. In addition, in counting the number of children who may be cared for in a family day care home, the family day care mother's own children are not counted unless they are under age 6. The committee bill would extend these provisions for 1 additional year.

STATE PLAN REQUIREMENTS—CONSULTATION WITH LOCAL OFFICIALS

Title XX requires States to publish a proposed social services plan each year and to provide for a public comment period. The committee bill would require States to consult with local elected officials prior to the publication of the proposed title XX plan and to summarize the principal views expressed as a result of that consultation in the proposed plan.

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 12973★—Continued

COMMITTEE ACTION—Continued

SOCIAL SERVICES AND CHILD CARE—Continued

TERRITORIAL FUNDING

Under present law, a part of the total Federal funding available to the States can be used for social services in the territories. For Puerto Rico, the amount available is \$15 million and for Guam and the Virgin Islands the amount available is \$500,000. These amounts are provided only to the extent that the States do not use the full amount available under the \$2.5 billion ceiling. The committee provision would retain these amounts within the ceiling but would assure their availability to the territories. The ceiling allocated to the States would be reduced by the \$16 million provided to the territories. The bill would also provide an allocation of \$100,000 to the Commonwealth of the Northern Mariana Islands.

GAO STUDY OF TITLE XX PROGRAM

The committee bill directs the Comptroller General to undertake a study of the title XX social services program. The study is to assess the extent to which the program has met its objectives and to analyze the relationship between program costs and benefits. The Comptroller General is also directed to study the criteria used by the States in determining how title XX funds are to be allocated among competing needs. He is also to study and make recommendations concerning the capability of State and Federal Governments to evaluate the program and assess its relative costs and benefits.

CHILD SUPPORT MANAGEMENT INFORMATION SYSTEM

Under present law, States and localities that wish to establish and use computerized information systems in the management of their child support programs receive 75 percent Federal matching of their expenditures. The committee bill would provide an incentive to State and local child support enforcement agencies to develop new systems, to expand or enhance their existing systems, or to utilize model systems developed by HEW's Office of Child Support Enforcement by increasing the rate of matching to 90 percent for the costs of developing and implementing the systems. The cost of operating such systems would continue at the 75 percent matching rate.

Under the provision, the Office of Child Support Enforcement, Department of Health, Education, and Welfare would be required on a continuing basis, to provide technical assistance to the States and would have to approve the State system as a condition of Federal matching. (Continuing review of the State system would also be required.)

To qualify for HEW approval, the system would have to meet specific requirements, including capacity to account for child support collections and distributions; handle billing, monitoring and enforcement; provide management information; provide for cross-checking with AFDC records; handle interstate activity; provide necessary data for Federal statistical reporting requirements; and assure security against unauthorized access to or use of the data system.

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 12973★—Continued

COMMITTEE ACTION—Continued

SOCIAL SERVICES AND CHILD CARE—Continued

ACCESS TO WAGE INFORMATION FOR CHILD SUPPORT COLLECTION

The committee bill would improve the capacity of State and local child support enforcement agencies to acquire accurate wage data on an individual which is necessary for child support purposes for determining, establishing, and enforcing an individual's child support obligation and the ability to meet it by providing authority for the States to have access to earnings information in records maintained by the Social Security Administration and State employment security records for purposes of the child support program. The Labor Department and the Department of HEW would be authorized to establish necessary safeguards against improper disclosure of the information.

COLLECTION OF CHILD SUPPORT FOR FAMILIES NOT ON WELFARE BY THE
INTERNAL REVENUE SERVICE

Present law authorizes States (subject to certification by the Secretary of Health, Education, and Welfare) to use the Federal income tax mechanism for collecting support payments for families receiving AFDC, if the State has made diligent and reasonable efforts to collect the payments without success and the amount sought is based on noncompliance with a court order for support. The committee bill would extend the IRS collection responsibilities to non-AFDC child support enforcement cases, subject to the same certification and other requirements that are now used in the case of families receiving AFDC.

CHILD SUPPORT REPORTING AND MATCHING PROCEDURES

The committee bill would improve State reporting of child support collections and expenditures by prohibiting advance payment to the State of the Federal share of administrative expenses for a calendar quarter unless it has submitted a full and complete report of the amount of child support collected and disbursed for the calendar quarter which ended 6 months earlier. The bill would also require the Department of Health, Education, and Welfare to reduce the amount of payments to the State by the Federal share of child support collections made but not reported by the State.

(Language relating to multi-year program planning and ceiling on title XX funds enacted into law as a part of H.R. 13511, P.L. 95-600)

H.R. 13047★

Oct. 13, 1978

To amend the Internal Revenue Code of 1954 with respect to the treatment of redemptions of discount coupons.

HOUSE BILL

Provides a special accounting rule that allows certain issuers of qualified coupons to deduct for a taxable year the cost of redeeming qualified discount coupons that are (1) outstanding at the close of the taxable year and (2) redeemed within 6 months after the close of the taxable year, plus the cost (if not previously taken into account) of redeeming discount coupons received during the year. This rule only applies to discount coupons and does not affect the tax treatment of premium coupons. Also, the bill allows taxpayers who, in prior years, have accounted for discount coupons under the existing premium coupon regulation to elect to treat their method of accounting as a proper method for those years.

(Text added as a committee amendment and enacted into law as a part of H.R. 13511, P.L. 95-600)

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)**H.R. 13167★—Continued****HOUSE BILL—Continued**

The bill modifies the limitation on the amount that may be contributed to a black lung self-insurance trust and deducted by the mine operator. The bill allows contributions and deductions to be made with respect to the amount of anticipated liabilities for claims filed or expected to be filed in the future by past or present employees of the operator, determined by using reasonable actuarial methods and assumptions (which are not inconsistent with any Treasury regulations specifying the actuarial methods and assumptions to be used). Also, the bill makes black lung benefit trusts generally subject to the same public disclosure requirements applicable to other tax-exempt organizations.)

H.R. 13336

To amend the Internal Revenue Code of 1954 to provide an exemption from withholding of tax on nonresident aliens from ship suppliers in respect of certain commissions paid to nonresident aliens.

Oct. 13, 1978.—Ordered held at the desk.

H.R. 13385★

July 20, 1978

To provide for a temporary increase in the public debt limit.

HOUSE BILL

(Provides for a combined permanent and temporary limit on the public debt of \$798 billion for the period through Mar. 31, 1979. The temporary public debt limit will be increased by \$398 billion from Aug. 1, 1978, through Mar. 31, 1979. In addition, the Committee increased by \$5 billion, from \$27 billion to \$32 billion, the authority for the Secretary of the Treasury to issue long-term bonds with interest rates above 4½ percent to the general public.)

July 24, 1978.—Referred to the Office of Management and Budget, and Department of the Treasury.

July 27, 1978.—Reported favorably to the Senate (S. Rept. 95-1042), without amendment.

Aug. 2, 1978.—Considered and passed by the Senate, by rollcall vote (No. 276) of 62 yeas, 31 nays, without amendment (Congressional Record S12353-12365).

Aug. 3, 1978.—Signed by the President.

(Public Law 95-333)

H.R. 13488★

Sept. 28, 1978

To amend the Internal Revenue Code of 1954 with respect to the tax treatment of earned income of U.S. citizens and resident aliens from sources outside the United States, and for other purposes.

HOUSE BILL

(Restores the flat exclusion for income earned by Americans working abroad to its levels prior to the Tax Reform Act of 1976, but the exclusion would be allowed only in areas other than Canada and Western Europe. In addition, deductions would be allowed in all foreign countries, including Canada and countries in Western Europe, for excess foreign cost-of-living, housing, education, and annual home leave costs. The full value of housing and meals would be excluded for employees in camps. Special rules are provided for foreign moving expenses and for deferral of gain from selling a home.

The bill also provides for biennial reports by the Treasury Department on the effect of these provisions and certain tax-free allowances provided to civilian Federal employees.)

Oct. 5, 1978.—Referred to Office of Management and Budget and Department of the Treasury.

(Subject matter enacted into law as H.R. 9251, P.L. 95-615)

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORDS PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 13511★

Aug. 14, 1978

DEPARTMENTAL REPORTS

To amend the Internal Revenue Code of 1954 to reduce income taxes, and for other purposes.

Aug. 21, 1978.—Referred to the Office of Management and Budget, and Department of the Treasury and Housing and Urban Development.

HOUSE BILL

Sept. 15, 1978.—Report from Department of Housing and Urban Development (favorable report on extension of sec. 167(k) of the IRC.)

Title I—Individual Income Taxes

COMMITTEE ACTION

A. Tax reductions and extensions

Widens the individual tax brackets by 6 percent of taxable income in excess of the zero bracket amount. Also, there would be rate cuts in certain brackets; and

Aug. 17, 21, 22, 23, 24 and 25 and Sept. 6, 1978.—Public hearings.

Increases the zero bracket amount (\$2,200 for single persons and \$3,200 for married couples) to \$2,300 for single persons and \$3,400 for married couples (this has essentially the same effect as a comparable increase in the standard deduction would have had under prior law).

Oct. 1, 1978.—Reported favorably to the Senate (S. Rept. 95-1263), with the following amendments:

INDIVIDUAL INCOME TAXES

B. Personal exemption and general tax credit

Increases the present \$750 personal exemption for each taxpayer and dependent to \$1,000. The general tax credit, which equals the greater of (1) \$35 for each personal exemption or (2) 2 percent of the first \$9,000 of taxable income in excess of the zero bracket amount, would be allowed to expire at the end of 1978.

- (a) Increases the personal exemption from \$750 to \$1,000, replacing the temporary general tax credit, which equals the greater of \$35 for each exemption or 2 percent of the first \$9,000 of income;
- (b) replaces the existing tax rate schedule, which contains 25 brackets, with a new schedule with only 15 wider brackets and lower rates;
- (c) increases the zero bracket amount and the corresponding floor under itemized deductions, which replaced the old standard deduction, from \$2,200 to \$2,300 for single persons, from \$3,200 to \$3,400 for married couples, and from \$2,200 to \$3,000 for single heads of households.
- (d) expands the earned income tax credit for the working poor. Currently, the credit is 10 percent of the first \$4,000 of earnings and is phased out as income rises between \$4,000 and \$8,000. Under the bill, the credit would be 12 percent of the first \$5,000 of earnings (an increase in the maximum credit from \$400 to \$600), and the phaseout range would be increased to between \$6,000 and \$11,000. The credit will also be simplified so that it will be easier to compute. Finally, instead of being paid out as one lump sum at the close of the taxable year, the credit will be reflected in employee's paychecks, making it a more effective work incentive and providing the tax relief more evenly throughout the year. The credit will be treated as earned income for purposes of determining eligibility for, and benefits under, certain Federal assistance programs;
- (e) provides an additional personal exemption for permanently and totally disabled individuals who are not receiving Federal payments under disability programs. The additional exemption will be \$500 for 1979 and 1980 and \$1,000 thereafter;
- (f) expands the existing tax credit for the elderly, increasing the amount of income eligible for that credit from \$2,500 to \$3,000 for single persons and from \$3,750 to \$4,500 for married couples;
- (g) the income level above which the elderly credit phases out from \$7,500 to \$15,000 for single persons and from \$10,000 to \$17,500 for married couples;
- (h) repeals the deduction for nonbusiness State and local gasoline taxes in order to simplify the tax return and to take account of the fact that these taxes really represent user charges for the use of highways;
- (i) doubles the present tax credit for political contributions in order to encourage wider political participation; and
- (j) includes an income tax surcharge on individuals and corporations equal to the amount by which the growth in Federal spending, adjusted for inflation, exceeds 2 percent.

C. Earned income credit

Makes the earned income credit, which is due to expire on December 31, 1978, permanent. In addition, the earned income credit would be modified in several respects to make it easier for taxpayers to compute the credit and to enable the Internal Revenue Service to allow the credit to taxpayers who qualify but neglect to claim the credit on their tax return.

D. Itemized deductions

1. *State-local nonbusiness gasoline taxes.*—Repeals the provision of present law which permits itemized deductions for State and local taxes on gasoline, diesel, and other motor fuels not used in business or investment activities;

2. *Political contributions.*—Repeals the provision of present law which permits itemized deductions for certain political contributions up to \$100 per year (\$200 in the case of a joint return). The provision of present law which permits an income tax credit equal to one-half of such political contributions, but not more than \$25 \$50 in the case of a joint return), would be retained; and

3. *Medical expenses.*—Repeals the provision of present law which permits itemized deductions for one-half the cost of medical and hospitalization insurance premiums (up to \$150), without regard to the general limitation that medical expenses are deductible only to the extent exceeding three percent of adjusted gross income. In addition, the special limitation in present law which permits deduction of medicine and drug costs only to the extent the costs exceed one percent of adjusted gross income would be repealed. Also, under this revision only insulin and prescription medicine and drugs would be eligible for the medical expense deduction.

As a result of these modifications, the full amount of medical and hospitalization insurance premiums, the costs of prescription medicine and drugs (and nonprescription insulin), and other qualifying medical expenses would be deductible to the extent that they exceed three percent of adjusted gross income.

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORDS)

H.R. 13511★—Continued

COMMITTEE ACTION—Continued

HOUSE BILL—Continued

BUSINESS TAXES

Title I—Individual Income Taxes—Continued

E. Unemployment compensation

Phases out at higher levels of income the current exclusion from taxable income for unemployment compensation paid pursuant to government programs. The amount of unemployment compensation excluded would be reduced by one-half of the excess of gross income (including unemployment compensation) over \$20,000 for single taxpayers, and generally over \$25,000 for married taxpayers.

F. Deferred compensation

Allows employees and independent contractors performing services for a State or local government or a tax-exempt rural electric cooperative to defer annually an amount equal to the lesser of \$7,500 or 33½ percent of their currently includible compensation. In cases where amounts less than these limitations are deferred, a limited catch-up would be available during the three-year period preceding retirement. In addition, compensation deferred under unfunded deferred compensation plans maintained by taxable employers would be subject to the principles of law in effect on February 1, 1978. Finally, the rules for the deductibility of employees' deferred compensation would be extended to deferred payments for services performed by independent contractors.

G. Cafeteria plans

Provides that participants in nondiscriminatory "cafeteria" plans (welfare benefit plans which permit participants to choose which fringe benefits they want purchased with employer contributions) would not have taxable income to the extent that they elect to have employer contributions applied to purchase non-taxable benefits (e.g., accident and health benefits or group-term life insurance in an amount less than \$50,000). Participants would have taxable income to the extent that they elect to have employer contributions applied to purchase taxable benefits or they elect to receive cash or other property in lieu of fringe benefits. A special rule is provided to insure that health benefits are provided on a nondiscriminatory basis.

H. Cash or deferred profit-sharing plans

Provides that amounts that a participant in a qualified, nondiscriminatory "cash or deferred" profit-sharing plan (a plan which permits participants to elect to defer part, or all, of the profit-sharing contribution to be made by the employer for the year) elects to defer under the plan would not be taxable to the participant in the year of deferral. In determining the qualified status of a plan, relevant revenue rulings relating to nondiscrimination and treatment of these plans as qualified profit-sharing plans, which had been issued prior to January 1, 1972, would apply.

Title II—Tax Shelter Provisions

A. Changes in at-risk rules

The at-risk loss restriction provision of present law, which now applies to four specified activities (farming, oil and gas, motion pictures, and equipment leasing), would be extended to apply to all activities except real estate. In light of the broadened application of this provision, the partnership at-risk loss restriction would be repealed.

- (a) Reduces the top corporate tax rate from 48 percent to 46 percent, and a system of graduated tax rates is established for small businesses. In place of the existing rates of 20 percent on the first \$25,000 of taxable income, 22 percent on taxable income between \$25,000 and \$50,000, and 48 percent on taxable income in excess of \$50,000, the new rate schedule will be 17 percent on the first \$25,000 of income, 20 percent on income between \$25,000 and \$50,000, 30 percent on income between \$50,000 and \$75,000, 40 percent on income between \$75,000 and \$100,000 and 46 percent on income above \$100,000;
- (b) expands the asset depreciation range (ADR) system by allowing businesses to shorten useful lives of equipment by 30 percent, instead of the 20-percent variance allowed under existing law. Also, the ADR system is simplified to encourage more businesses to elect it;
- (c) makes permanent the existing 10-percent investment tax credit, as well as the \$100,000 limitation on the amount of used property eligible for the credit and the extra investment credit for contributions to Tax Reduction Act employee stock ownership plans (TRASOP's). The availability of the credit is also liberalized by increasing the tax liability limitation to 90 percent on a phased-in basis. The credit is amended to clarify its application to single purpose farm structures and for cooperatives, and it is extended to breeding and work horses and to certain lessors of railroad equipment. The full investment credit is extended to pollution control facilities for which the taxpayer has elected 5-year amortization. (These facilities now receive only one-half the normal investment credit.) There are also a number of technical amendments to the provision giving and extra investment credit to employers who contribute to employee stock ownership plans. Finally, the bill extends for one year the carryover period for investment tax credits expiring in 1977;
- (d) replaces the existing general jobs tax credit, which expires at the end of this year, with a provision that increases the rate of the existing WIN and welfare recipient tax credit and provides a new targeted jobs credit to encourage businesses to hire needy youths and others who often have difficulty finding jobs even when the economy is prosperous. For employers who hire welfare recipients and WIN registrants, the WIN-welfare tax credit will be 75 percent of the first \$8,000 of wages for the first year of employment, 65 percent for the second year and 55 percent for the third year. Businesses will not receive a deduction for wages offset by the credit. The wage base will be increased to \$7,000 in 1981 and future years. In addition, there will be a 50-percent credit for the first year for welfare recipients (limited to two per employer) who are hired outside of a trade or business. The categories of people eligible for the new targeted jobs credit include needy youths, needy Vietnam-era veterans, disabled SSI recipients, convicted felons and recipients of general assistance. The credit will be 50 percent of the first \$8,000 of wages for the first year of employment, 38½ percent for the second year and 25 percent of the third year; and
- (e) denies businesses a deduction for entertainment facilities, including yachts, country clubs and hunting lodges.

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 13511★—Continued

COMMITTEE ACTION—Continued

HOUSE BILL—Continued

CAPITAL GAINS AND MINIMUM AND MAXIMUM TAX PROVISIONS

Title II—Tax Shelter Provisions—Continued

This provision (now applicable to individuals, trusts, estates, subchapter S corporations, and personal holding companies) would also be made applicable to any closely held corporation in which five or fewer individuals own more than 50 percent of the stock.

In addition, the provision would be modified to provide for recapture of previously allowed deductions where there were withdrawals of amounts originally placed at risk.

B. Partnership provisions

Impose a civil penalty on a partnership for failure to file (or late filing of) a partnership return. Also, the general three-year period of limitations under present law (in which a person may be assessed additional income tax for a particular year) would be extended to four years after the date the partnership return is filed with respect to income, deduction and credit items which have been passed through from certain partnerships to that person. This provision would only apply to partnerships subject to registration or reporting requirements of the Securities and Exchange Commission.

Title III—Business Tax Reductions

A. Corporate rate reductions

Reduces the corporate tax rate applicable to the first bracket of taxable income (\$0-\$25,000) from 20 percent to 17 percent. The rate applicable to the second bracket (\$25,000-\$50,000) would be reduced from 22 percent to 20 percent.

In addition, two additional brackets would be created. The corporate tax rate applicable to the third bracket (\$50,000-\$75,000) would be 30 percent and the rate applicable to the fourth bracket (\$75,000-\$100,000) would be 40 percent. Finally, taxable income in excess of \$100,000 would be taxed at 46 percent (rather than 48 percent as under present law).

B. Investment credit modifications

Make permanent the present 10-percent investment credit and the \$100,000 used property limitation scheduled to expire at the end of 1980. In addition, the 50-percent limitation on the amount of investment credit that can be used to reduce tax liability in excess of \$25,000 for any taxable year would be increased to 90 percent, phased in at an additional 10 percent per year. Finally, eligible property for purposes of the investment tax credit would be expanded to include rehabilitation expenditures with respect to industrial and commercial buildings (including retail structures and warehouses). It would not apply to residential property.

C. Investment credit for pollution control facilities

Allows the full investment credit for pollution control facilities which are eligible for an election to use 5-year amortization, except to the extent the facility has been financed with tax-exempt industrial development bonds. Under present law, the investment credit on pollution control facilities for which the taxpayer elects 5-year amortization is limited to one-half of the credit that otherwise would be available.

D. Targeted jobs credit

Provides a permanent tax credit of 50 percent of the first \$6,000 of wages per employee for the first year of employment and 16 percent of such wages for the second year of employment for hiring:

- (a) Increases the percentage of long-term capital gains excluded from taxable income from 50 percent to 70 percent, effective for sales after Oct. 31, 1978. To ensure that this tax cut does not result in high-income persons paying very low effective rates of tax, the bill imposes an alternative minimum tax with rates up to 25 percent. Individuals will pay this minimum tax only if it exceeds their tax computed the regular way. This new alternative minimum tax will replace the existing add-on minimum tax for individuals;
- (b) removes capital gains from the tax preferences which reduce the amount of earned income eligible for the 50-percent maximum tax;
- (c) liberalizes the 50-percent maximum tax on personal service income by expanding the definition of earned income for businesses in which both capital and labor are used to produce income;
- (d) reduces the corporate capital gains tax rate from 30 percent to 28 percent;
- (e) defers the application of the provision for carryover of basis at death, enacted in 1976, through the end of 1979;
- (f) provides a significant additional exclusion for gains from the sale of a taxpayer's principal residence. For residences sold for \$50,000 or less, all of the gain will be excluded from income. For residences sold for more than \$50,000, the fraction of the gain excluded from income will be \$50,000 divided by the selling price. The rest of the gain will be taxed under the rules applicable to capital gains generally, so that only 30 percent of the rest of the gain will be taxed. Also, gains from the sale of principal residences will be excluded from the minimum tax. Finally, the bill liberalizes the current roll-over provision for gains on principal residences for people who must move in connection with employment; and
- (g) limits the minimum tax on intangible drilling costs on oil and gas wells to the amount by which these costs exceed income from oil and gas production.

TAX-EXEMPT STATE AND LOCAL GOVERNMENT BONDS

- (a) Allows taxpayers to elect to receive a 67-percent credit instead of exempting the interest on their State and local government bonds. (The credit will be refundable for tax-exempt institutions.) Bondholders electing the credit will have to include both their interest income and the credit itself in their taxable income. This credit will give an electing taxpayer the same benefit as tax exemption for the interest provides for a taxpayer in the 40-percent tax bracket. All bonds eligible for tax exemption under the Internal Revenue Code, except industrial development bonds, will be eligible for this credit;
- (b) raises the \$1 million limit on small issues of industrial development bonds to \$2 million, and raises the \$5 million limit on the amount of capital expenditures for the project to \$12 million;
- (c) permits advance refundings for industrial development bonds used to finance certain public projects;
- (d) includes a transitional rule to exempt certain bonds issued in connection with advanced refunding of certain exempt industrial development bonds;
- (e) exempts interest from industrial development bonds for water projects and certain other public facilities; and

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 13511★—Continued

HOUSE BILL—Continued

Title III—Business Tax Reduction—Continued

(1) AFDC recipients who register for the WIN program, (2) recipients of Supplemental Security Income (SSI), (3) handicapped individuals, (4) individuals of ages 18 through 24 who are members of households receiving food stamps, (5) Vietnam veterans who are members of households receiving food stamps, (6) recipients of general assistance for 30 or more days, and (7) individuals of ages 16 through 18 who are participants in a high school or vocational school sponsored or cooperative education program. Wages eligible for the credit would be limited to 30 percent of the total FUTA wages paid by an employer.

The current general jobs tax credit would be allowed to expire at the end of 1978.

The Secretaries of Treasury and Labor would be required to submit a report to Congress by June 30, 1981, on the effectiveness of the general jobs credit in stimulating employment in 1977 and 1978 and of the targeted jobs credit, as provided in the bill, in improving the employment situation of the targeted groups.

E. Increase limit on small issues of industrial development bonds

Increases the small issues limitation on industrial development bonds from \$5 million to \$10 million for capital expenditures made over a 6-year period for a project.

F. Small business provisions

1. *Subchapter S provisions.*—Three modifications would be made with respect to subchapter S corporations: (1) fifteen or fewer shareholders would be allowed for its initial election; (2) husbands and wives owning subchapter S corporation stock, regardless of how the stock is held, would be treated as one shareholder for purposes of determining whether the subchapter S shareholder limitation has been complied with; and (3) a subchapter S election would be allowed to be made at any time during the first 75 days of the current taxable year or at any time during the preceding taxable year.

2. *Small business corporation stock.*—A corporation would be permitted to issue up to \$1,000,000 of section 1244 stock (as opposed to the \$500,000 limitation of present law). Section 1244 stock is stock in new, small businesses, and present law provides that this stock is potentially subject to ordinary loss treatment. The maximum amount treated as an ordinary loss from the sale or exchange of section 1244 stock for a taxable year would be increased to \$50,000 (\$100,000 in the case of a joint return). In addition, the requirement that the section 1244 stock be issued pursuant to a plan would be repealed.

3. *Special depreciation rules for small business.*—The additional first year depreciation allowance (sec. 179) would be modified in three respects. First, the percentage allowable would be increased from 20 percent to 25 percent. Second, the base amount for the cost of eligible depreciable tangible property would be increased from \$10,000 to \$20,000 (in the case of a joint return, the amount would be increased from \$20,000 to \$40,000). As a result of these two changes, the amount deductible would be increased from \$2,000 (20% of \$10,000) to \$5,000 (25% of \$20,000). In the case of a joint return, the amount deductible would be increased from \$4,000 (20% of \$20,000) to \$10,000 (25% of \$40,000). Third, the provision would be made applicable only to a taxpayer whose adjusted basis in depreciable assets as of the beginning of the taxable year did not exceed \$1 million.

COMMITTEE ACTION—Continued

TAX-EXEMPT STATE AND LOCAL GOVERNMENT BONDS—Continued

- (f) provides judicial review for private letter rulings relating to the tax exempt status of proposed bond issues and permits certain issuers of arbitrage bonds to distribute arbitrage profits to public charities.

SMALL BUSINESS PROVISIONS

- (a) Liberalizes the rules for eligibility for subchapter S corporations, which allow a corporation to elect to be taxed in a manner generally similar to a partnership; and
(b) simplifies and liberalizes the provision which permits ordinary loss treatment (i.e., full deductibility) for certain venture capital investments.

EMPLOYEE COMPENSATION

- (a) Allows employees and independent contractors performing services for a State or local government to defer annually an amount equal to the lesser of \$7,500 or 33½ percent of their currently includible compensation. In addition, compensation deferred under unfunded deferred compensation plans maintained by taxable employers and tax-exempt organizations would be subject to the principles of law applying before February 1, 1978. Participants in nondiscriminatory "cafeteria" plans would not have taxable income to the extent they elect to receive nontaxable benefits;
(b) provides rules under which participants in "cash or deferred" profit sharing plans can defer tax on amounts paid into the plan;
(c) allows limited tax deductions to participants in a private qualified pension plan for employee contributions to a plan or employer contributions to an IRA on behalf of an employee on a basis that does not favor officers, shareholders, or higher-paid workers;
(d) provides tax changes designed to remove the adverse tax consequences of a life insurance company's selling an annuity contract to a public employee retirement plan; and
(e) provides that self-insured medical and accident reimbursement plans would be required not to discriminate in favor of officers, shareholders or highly compensated employees in order for participants to obtain favorable tax treatment. In addition, within certain limitations, the value of educational assistance provided by employers would be excluded from an employee's income for purposes of the Federal income tax.

OTHER TAX PROVISIONS

- (a) Exempts from corporate income tax State-chartered corporations set up to provide General Stock Ownership Corporations (GOSP's) for the residents of any State. Under these plans, the shareholders of the corporation (i.e., all residents of the State) would be taxed currently on their pro rata share of the corporation's taxable income in a manner similar to shareholders of subchapter S corporations under current law;
(b) provides a deficiency dividend procedure for small business investment companies similar to that now provided for mutual funds;
(c) treats contributions in aid of construction to regulated gas and electric utilities as nontaxable contributions to capital, the same treatment now given to water and sewer utilities;

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

TITLE AND DESCRIPTION

H.R. 13511★—Continued

HOUSE BILL—Continued

Title III—Business Tax Reduction—Continued

G. Accrual accounting for farming corporations

Provides an additional exception to the rules which require that certain farming corporations use an accrual method of accounting and capitalize preproductive period expenses would be provided to cover certain corporations that are controlled by two or three families.

In addition, farmers, florists, and nurseries on an accrual method would not be required to take inventories of growing crops into account in computing taxable income unless these taxpayers are required by statute to capitalize preproductive period expenses. Further, farmers, florists and nurseries who are currently using an accrual method of accounting but who are not required by statute to use such a method of accounting, would be allowed until 1981 to change to the cash method of accounting.

H. Five-year amortization for low-income rental housing

Provides a 3-year extension of the special 5-year amortization rule for certain expenditures to rehabilitate low income rental housing (i.e., until January 1, 1982). Under the special amortization rules for certain low-income rental property, taxpayers may elect to amortize up to \$20,000 of certain rehabilitation expenditures, on a per dwelling units basis, over a period of 60 months if the additions or improvements have a useful life of 5 years or more.

Title IV—Capital Gains Provisions

A. Alternative capital gains tax

Repeals the election for individuals to have the first \$50,000 of long-term capital gains taxed at an alternative rate of 25 percent, effective for taxable years beginning after December 31, 1978.

B. Minimum and maximum tax

Removes capital gains from the list of tax preferences under both the minimum and maximum taxes, effective for taxable years beginning after December 31, 1978.

C. Alternative minimum tax on capital gains

Provides an alternative minimum tax at the rate of 10 percent on the excluded one-half of an individual's long-term capital gains, reduced by a \$10,000 exemption. This alternative minimum tax would be imposed only to the extent it exceeds the individual's regular tax liability. The alternative minimum tax base excludes any capital gain realized on the sale or exchange of an individual's principal residence.

D. Inflation adjustment for capital assets

Allows taxpayers to adjust the basis of certain capital assets upward by the rate of inflation. For eligible assets sold after December 31, 1979, the basis adjustment would reflect the rate of inflation indicated by the Consumer Price Index for the holding period of the asset. However, the adjustment would be made only with respect to increases in the Consumer Price Index occurring after December 31, 1979. In general, assets eligible for the basis adjustment would be corporate stock, real estate, and tangible personal property.

E. Exclusion of gain on sale of residences

Provides that an individual, regardless of age, could elect (on a one-time basis) to exclude from gross income \$100,000 of any

COMMITTEE ACTION—Continued

OTHER TAX PROVISIONS—Continued

- (d) extends current law regarding employer reporting of tip income;
- (e) reduces the 4-percent excise tax on investment income of private foundations to 2 percent;
- (f) increases the existing excise tax credit for State taxes paid on coin operated slot machines from 80 percent to 95 percent for 1979 and 1980, and the Federal tax is repealed entirely thereafter;
- (g) extends for 1 year the current exclusion for amounts received by participants in the Armed Forces health professions scholarship program and the Public Health Service/National Health Service Corps scholarship program, pending a study of these issues;
- (h) extends through 1982 the moratorium on taxation of certain student loan cancellations;
- (i) extends the effective date of the rules adopted in the Tax Reform Act of 1976 relating to trafficking in net operating loss carryovers;
- (j) postpones for 3 years the 5-year amortization of expenditures for rehabilitation of low-income housing;
- (k) provides relief for taxpayers involved in controversies with the IRS about employment tax status reclassifications of workers whom the taxpayers had not considered to be their employees;
- (l) extends the exception to the source rules for interest on deposits in foreign branches of U.S. commercial banks to interest on deposits with foreign branches of U.S. savings and loan associations;
- (m) makes some technical changes to the rules for real estate investment trusts;
- (n) extends the family corporation exception to the rules requiring the accrual method of accounting and capitalization of preproductive period expenses by farm corporations to certain two- and three-family corporations;
- (o) changes the accounting rules for sod farms, florists, nurseries and certain other farmers;
- (p) changes the estate tax rules to give a surviving spouse the equivalent of partial ownership of a farm or small business owned by the deceased spouse;
- (q) provides an exemption from the investment credit recapture rules for the bankrupt railroads which transferred property to ConRail and changes the net operating loss trafficking rules as they apply to ConRail;
- (r) provides for Treasury studies of the tax treatment of foreign owners of U.S. real estate, of the appropriate depreciation or amortization of equipment required by occupational health and safety (OSHA) or mine safety (MSHA) regulations, and of ways to simplify income tax returns for individuals; and
- (s) expands the volunteer income tax assistance program of the Internal Revenue Service by authorizing the IRS to enter into training and technical assistance agreements with nonprofit agencies to prepare volunteers to provide tax counseling to elderly individuals.

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 13511★—Continued

COMMITTEE ACTION—Continued

HOUSE BILL—Continued

WELFARE AND SOCIAL SERVICES PROVISIONS

Title IV—Capital Gains Provisions—Continued

FISCAL RELIEF FOR STATE AND LOCAL WELFARE COSTS

gain realized on the sale or exchange of his or her principal residence. The exclusion would apply only if the present nonrecognition treatment for rollovers is not elected, and would be available only with respect to gain realized on the sale or exchange of a principal residence which the taxpayer has owned and occupied as his or her principal residence for the two-year period which immediately precedes the sale. The exclusion would apply to sales or exchanges after July 26, 1978.

The provision of present law relating to gain realized on the sale of a principal residence by a taxpayer 65 and over would be repealed.

F. Nonrecognition of gain on certain residential sales

Provides that an individual could elect not to recognize gain on the sale of more than one principal residence within an 18-month period (rather than the present law limit of one "rollover" during the 18-month period), if a replacement principal residence is purchased and occupied within that period, and if each sale and purchase is attributed to the individual's relocation for the convenience of his or her employer. Gain not recognized on any sale would reduce the individual's tax basis for each of his or her new residences.

G. Capital gains tax study

Requires the Treasury Department to prepare, and submit to Congress, by September 30, 1981, a report on the effectiveness of the reductions of both the individual and the corporate capital gains tax rates in stimulating investment and increasing the rate of economic growth, including a study of the effects of these reductions on the growth of employment and on income tax revenues.

Makes available an estimated \$400 million in additional Federal funding of welfare costs as a means of providing fiscal relief to State and local governments in fiscal year 1979. This one-time provision would be payable as soon as possible after Mar. 31, 1979. The payment would be based on an allocation of \$500 million on the basis of a two-part formula. Half of the fiscal relief funds would be allocated to each State in proportion to its share of total expenditures under the program of aid to families with dependent children (AFDC) for December 1976, and half would be distributed under the general revenue sharing formula. To receive its full share of the payment, however, each State would have to demonstrate that it had reduced its payment error rate (overpayments and payments to ineligible) in the AFDC program to 4 percent or less as of the October 1978–March 1979 quality control sampling period. States which had not reached a 4-percent-or-less payment error rate by that period could still receive some payment depending on the degree of their progress toward that rate since a base period. At State option, the base period could be either the July–December 1974 or January–June 1975 quality control sampling period. If, for example, a State had a 12-percent error rate in the base period and had reduced that error rate to 8 percent as of October 1978–March 1979, the State would receive a payment equal to one-half of its full fiscal relief allocation since it had progressed one-half of the way toward the 4-percent goal. In any case, a State would receive at least 90 percent of its full allocation if its AFDC error rate for October 1978–March 1979 is 5 percent or less. A State would receive at least 75 percent of its full allocation if its error rate in that period is 6 percent or less.

In some States, local units of government are responsible for meeting part of the costs of the AFDC program. The fiscal relief payments to those States under this provision would have to be passed through to local governments. However, States would not be required to pass through an amount in excess of 90 percent of the amount of the welfare costs for which the local government was otherwise responsible.

AMENDMENTS

Sept. 12, 1978
No. 1
(3585) (Baker, Fellmon, Danforth, Ribicoff) Provides both private and nonprofit employers with a tax credit of \$1.00 per hour of employment for the first year and \$.50 per hour for the second year for individuals employed who are AFDC recipients, SSI recipients, and unemployed youth (age 18 to 24) from low-income families. No employer's tax credit could exceed \$100,000 per year or 20 percent of the employer's payroll, whichever is higher, and on employer's deduction for wages would be reduced by the amount of the credit claimed.

Sept. 12, 1978
No. 2
(3587) (Bumpers) Eliminates the requirement under existing law that married taxpayers claiming the sick-pay exclusion must file joint returns.

Sept. 15, 1978
No. 3
(3589) (Bumpers) Extends to December 31, 1978, the time within which judicial proceedings must be commenced to reform instruments establishing charitable remainder trusts to comply with the requirements of the Tax Reform Act of 1969 in order for a charitable deduction to be allowed for estate tax purposes.

INCREASE IN CEILING

Continues the \$200 million authorization for child care services for 1 additional year. As in the previous fiscal years, the child care funding would be available on a 100-percent Federal funding basis. Also, there is provided an additional \$200 million for spending by the States under the regular title XX program, thus providing for an overall spending level of \$2.9 billion for fiscal year 1979. All funds would continue to be allocated on the basis of State population.

INCREASED STATE FLEXIBILITY

Gives States increased flexibility in planning and operating their social services programs. Present law requires each State to prepare a social services plan on an annual basis. The bill allows States to develop plans for 1, 2, or 3 years. In addition, the bill gives States the option of using the county fiscal year for their services program year, as well as either the Federal or State fiscal year, as is provided in present law.

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
H.R. 13511★—Continued	COMMITTEE ACTION—Continued
AMENDMENTS—Continued	WELFARE AND SOCIAL SERVICES PROVISIONS—Continued
Sept. 18, 1978 No. 4 (3661)	AFDC MANAGEMENT INFORMATION SYSTEM
(Bumpers) Deletes language stating that State funds to be used to pay deferred compensation may be used "for whatever purposes" the State desires while it is held by the State. It would delete language regarding the determination of what is to be treated as includible compensation for purposes of measuring the permissible amount of deferral. It would delete language precluding employees of tax-exempt employers which perform services for public employers from participating in deferred compensation programs sponsored by public employers. It would remove the dollar and percentage limitation on amounts which can be deferred for independent contractors and professional associations and partnerships which perform services for public employers.	Provides incentives for the States to develop and operate computerized management information systems for their aid to families with dependent children (AFDC) programs. Under the bill, the rate of Federal matching for the costs of computerized management information systems would be increased from the present rate of 50 percent to 90 percent for the costs of developing and implementing the systems and to 75 percent for the costs of operating them. HEW would be required, on a continuing basis, to provide technical assistance to the States and would have to approve the State system as a condition of Federal matching. (Continuing review of the State systems would also be required.) To qualify for HEW approval, the system would have to have at least the following characteristics:
Sept. 29, 1978 No. 5 (3678)	<ol style="list-style-type: none"> 1. Ability to provide data concerning all AFDC eligibility factors; 2. Capacity for verification of factors with other agencies; 3. Capability for notifying child support, food stamp, social services, and medical programs of changes in AFDC eligibility or benefit amount; and 4. Security against unauthorized access to or use of the data in the system.
(Muskie, Anderson, Bellmon, Bentsen, Biden, Burdick, Byrd, of West Virginia, Byrd, of Virginia, Chafee, Chiles, Church, Clark, Cranston, Culver, Dole, Domenici, Durkin, Eastland, Ford, Glenn, Griffin, Hart, Haskell, Hatch, Hatfield, of Oregon, Hatfield, of Montana, Hathaway, Heinz, Mrs. Humphrey, Kennedy, Leahy, Lugar, McGovern, McIntyre, Mathias, Matsunaga, Pell, Percy, Ribicoff, Roth) Clarifies the congressional intent of the joint resolution with respect to the effect of a State legislature's action of rescission.	In approving systems, the Department would have to assure sufficient compatibility among the systems of different jurisdictions to permit periodic screening to determine whether an individual was drawing benefits from more than one jurisdiction and for determination of eligibility and payment pursuant to requirements imposed by other provisions of the Social Security Act. (The increased matching would be applicable to existing systems if they meet the criteria for approval of new systems.)
Sept. 30, 1978 No. 6 (3681)	WORK INCENTIVE PROGRAM
(Glenn, Bellmon, Brooke, Chafee, Clark, Griffin, Hart, Hatfield of Oregon, Hathaway, Jackson, Kennedy, McClure, Mathias, Morgan, Muskie) Amends and extends the Export-Import Bank Act of 1945, and for other purposes.	Under the work incentive (WIN) program, recipients of AFDC are required to register for manpower training and employment services, unless they are excluded under provisions of the law. Individuals who participate in the WIN program also receive supportive services, including child care, if these services are necessary to enable them to participate. Under the bill, AFDC recipients who are not excluded from registration by law would be required, as a condition of continuing eligibility for AFDC, to register for, and participate in, employment search activities, as a part of the WIN program. These employment search activities are intended to be directed by professional manpower staff and supported by necessary transportation services, and would be arranged to the maximum extent possible while children are in school or when other family demands are at a low level. The bill would require the provision of such social and supportive services as are necessary to enable the individual actively to engage in activities related to finding employment and, for a period thereafter, as are necessary and reasonable to enable him to retain employment. In addition, it would allow States to match the Federal share for social and supportive services with in-kind goods and services, instead of being required to make only a cash contribution. The bill would provide for locating manpower and supportive services together to the maximum extent feasible, eliminate the requirement for a 60-day counseling period before assistance can be terminated, and authorize the Secretaries of Labor and HEW
Oct 3, 1978 No. 7 (3686)	(Griffin, Brooke, Dole, Hart) Provides for annual adjustments to the Federal income tax rates, zero bracket amounts, and personal exemption based on changes in the Consumer Price Index.
Oct 3, 1978 No. 8 (3689)	(Morgan, Helms, Mathias, Sarbanes) Provides that certain organizations established in 1968 to provide reserve funds for, and to insure shares or deposits in, credit unions and building and loan associations would be exempt from Federal income tax.
Oct 3, 1978 No. 9 (3690)	(Nelson, Hathaway, Heinz, Leahy, McIntyre, Packwood, Weicker) Permits businesses to elect to use 3 year straight-line depreciation method on the first \$25,000 of equipment and machinery purchased each year, irrespective of its normal useful life.
Oct. 4, 1978 No. 10 (3986)	(Danforth, Bartlett, Bellmon, Bentsen, Bumpers, Chiles, DeConcini, Eagleton, Hodges, Packwood, Roth, Stevens) Eliminates the authorization of \$500 million in fiscal relief for States and local governments.

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
H.R. 13511★—Continued	COMMITTEE ACTION—Continued
AMENDMENTS—Continued	WELFARE AND SOCIAL SERVICES PROVISIONS—Continued
Oct. 4, 1978 No. 11 (3840)	WORK INCENTIVE PROGRAM—continued
(Nelson, Hathaway, Heinz, Leahy, McIntyre, Packwood, Weicker) Amends the tax law to provide for accelerated depreciation for small business.	to establish the period of time during which an individual will continue to be ineligible for assistance in the case of a refusal without good cause to participate in a WIN program. The bill would also clarify the treatment of earned income derived from public service employment.
Oct. 4, 1978 No. 12 (3815)	INCENTIVE TO REPORT EARNINGS
(Hatch, Curtis, Domenici, Eastland, Garn, Goldwater, Hayakawa, Helms, Schmitt, Stevens, Tower, Young) Prohibits the issuance of fringe benefit regulations.	Quality control reviews show that a large percentage of the payment errors made in the AFDC program are related to earned income and the failure of the recipient to report the correct amount of any changes in earnings. A few States require that all income be reported on a monthly basis, as a condition of eligibility. Most States do not do this. When they learn that a recipient had unreported earned income in prior months, they must under present law give him the benefit of all the earned income disregards provided by law in calculating the amount of the overpayment. Thus if a recipient is negligent in reporting his earnings even for a long period of time, there is no penalty involved.
Oct. 5, 1978 No. 13 (3844)	The bill would provide an incentive to report income by specifying that there would be no disregard of any earned income which the recipient has not reported to the State agency.
(Haskell, Clark, Hathaway) Permits taxpayers petitioning the tax court for review of their cases to elect to have such cases tried under an informal procedure with relaxed rules of evidence. Presently, this option is limited to cases with deficiencies in tax of less than \$1,500. This amendment would extend this optional procedure to cases involving \$5,000 or less. In addition, the amendment authorizes the Commissioners of the Tax Court, who are generally assigned to hear small cases, to administer oaths, procure testimony and sign decisions.	FEDERAL MATCHING FOR CHILD SUPPORT DUTIES PERFORMED BY COURT PERSONNEL
Oct. 5, 1978 No. 14 (3845)	Present law requires that State child support plans provide for entering into cooperative arrangements with appropriate court and law enforcement officials to assist the child support agency in administering the program. The law specifically provides for entering into financial arrangements with courts and officials. However, HEW regulations do not allow States to claim Federal matching for certain activities now being performed under these arrangements. The bill would authorize matching for these administrative expenses of the IV-D program. Matching would cover compensation of judges and other support and administrative personnel of the courts who perform IV-D functions, but only for those functions specifically identifiable as IV-D functions. Matching would be paid by the State agency directly to the courts if the State so provided. Current levels of spending in the State for these newly matched activities would have to be maintained. No matching would be available for expenditures incurred before Jan. 1, 1979.
(Weicker, Chafee, Hathaway, Moynihan, Nelson) Provides an annual deduction (equal to the lesser of 10 percent of the taxpayer's adjusted basis or \$750) for investment in original issue publicly traded common or preferred stock.	TREATMENT OF TERRITORIES UNDER SOCIAL SECURITY ASSISTANCE PROGRAMS
Oct. 5, 1978 No. 15 (3846)	Under present law, 50 percent Federal matching is available for assistance to the aged, blind, and disabled, and to families with dependent children in Puerto Rico, Guam, and the Virgin Islands, subject to overall dollar limitations. The bill increases the Federal matching percentage from 50 percent to 75 percent while tripling the dollar limitations. This will permit the territories to double the size of their assistance programs with no increase in non-Federal matching.
(Nelson, Chafee, Church, Hathaway, Heinz, McIntyre, Matsunaga, Leahy, Packwood, Pell, Riegle, Sparkman, Weicker) Permits businesses to elect to use 3 year straight-line depreciation method on the first \$25,000 of equipment and machinery purchased each year, irrespective of its normal useful life.	
Oct. 5, 1978 No. 16 (3847)	
(Morgan, Baker, Hodges, Inouye, Magnuson, Mathias, Percy, Riegle, Sasser, Schmitt) Allows independent local newspapers to establish (and fund with up to 50 percent of the newspaper's annual income) a trust fund to pay the estate taxes of the owner of such a newspaper when he or she dies.	
Oct. 5, 1978 No. 17 (3848)	
(Nelson, Abourezk, Anderson, Cranston, Eggleton, Hart, Haskell, Hathaway, Javits, Kennedy, Moynihan, Pell, Ribicoff, Riegle, Williams) Establishes standby system of limitations on allowable revenues per hospital admission.	
Oct. 5, 1978 No. 18 (3849)	
(Muskie) Requires each Federal Government program to be reauthorized at least once every 10 years.	

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
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H.R. 13511★—Continued

SENATE ACTION

AMENDMENTS—Continued

- Oct. 5, 1978
No. 19
(3854)
- (Helms, Hatch, Riegle, Tower) Deletes section 111 of the bill, which provides for the repeal of the deduction for nonbusiness related payments of State and local gasoline and other motor fuel taxes.
- Oct. 5, 1978
No. 20
(3851)
- (Morgan, Anderson, Domenici, Mrs. Humphrey, Matsunaga, Riegle) Provides a permanent \$2.9 billion ceiling on social services grants (including child services).
- Oct. 5, 1978
No. 21
(3852)
- (Morgan, Hatfield, Nunn) Extends social security coverage to Members of Congress and employees of the legislative branch.
- Oct. 5, 1978
No. 22
(3853)
- (Stone) Provides a tax credit for individuals and employers, for the amounts by which their annual social security taxes and the contributions and benefit base (for taxable years beginning after December 31, 1978 and prior to January 1, 1982) exceed (for the employer and the self-employed person) 8.1 percent, 6.05 percent and \$17,700, and (for the employer) 6.05 percent and \$17,700.
- Oct. 5, 1978
No. 23
(3854)
- (Hart) Provides for individual and corporate tax rate reductions only if Federal outlays and budget deficits are maintained below certain limits.
- Oct. 5, 1978
No. 24
(3855)
- (Helms) Requires the IRS, at the beginning of an audit procedure, to inform the taxpayer that he may have an attorney present and may refuse to answer any further questions and requires the establishment of an office to serve as an ombudsman for taxpayers and answer questions.
- Oct. 5, 1978
No. 25
(3877)
- (Bellmon) Permits a taxpayer who has held property for at least 5 years prior to its compulsory or involuntary sale by condemnation or threat of condemnation) under eminent domain to not recognize any taxable gain resulting from the transition.
- Oct. 5, 1978
No. 26
(3878)
- (Clark) Permits the subordination of the special lien for additional estate tax which is attributable to the special valuation of a farm or other qualified real property where the Secretary of the Treasury is satisfied that the interests of the United States are adequately protected after subordination.
- Oct. 5, 1978
No. 27
(3879)
- (Kennedy) Establishes mandatory Federal program limiting allowable increase in hospital revenues per admission.
- Oct. 5, 6, 7, 9, and 10.—Considered and, after agreeing to committee amendment in the nature of a substitute, passed by the Senate, by rollcall vote (No. 478) of 86 yeas, 4 nays (Oct. 10, Congressional Record S18038), after taking the following action on amendments thereto:
- Adopted:*
- Haskell UP amendment No. 1994*, extending for 2 years and modifying the Federal income tax credit for employment of new employees and delaying the effective date of certain corporate rate reductions, by rollcall vote (No. 446) of 61 yeas, 42 nays (Oct. 5, Congressional Record S17209);
- Bumpers UP amendment No. 1997*, (to Packwood amendment No. 3880) reducing certain income tax rates, by rollcall vote (No. 452) of 52 yeas, 43 nays (Oct. 6, Congressional Record S17325);
- Packwood amendment No. 3880*, providing tax credit for tuitions, by rollcall vote (No. 453) of 67 yeas, 26 nays (Oct. 6, Congressional Record S17332);
- Danforth amendment No. 3888*, eliminating \$500 million for fiscal relief to State and local governments, by rollcall vote (No. 454) of 52 yeas, 37 nays (Oct. 6, Congressional Record S17334);
- Dole UP amendment No. 1998*, providing that any funds payable to a State or subdivision pursuant to sec. 601 may be used only for purposes of making payments under pt. A of title IV of the Social Security Act, by voice vote (Oct. 6, Congressional Record S17344);
- Packwood UP amendment No. 2001*, (division 1), providing for reduced corporate tax rates, by rollcall vote (No. 456) of 48 yeas, 34 nays (Oct. 6, Congressional Record S17374);
- Bumpers amendment No. 3589*, extending until Dec. 31, 1978, the time for reforming instruments establishing charitable remainder trusts and charitable lead trusts, by voice vote (Oct. 6, Congressional Record S17386);
- Percy UP amendment No. 2004*, amending the source of income rules of the Internal Revenue Code so as to permit more efficient use of railroad rolling stock, by voice vote (Oct. 6, Congressional Record S17389);
- Javits UP amendment No. 2006*, extending through 1979 the treatment of National Research Service Awards as scholarships under sec. 117, by voice vote (Oct. 6, Congressional Record S17391);
- Danforth UP amendment No. 2007*, deleting from the bill pt. 2, Other Tax-Exempt Bond Provisions, by voice vote (Oct. 6, Congressional Record S17392);
- Hatheway UP amendment No. 2009*, making technical and clarifying corrections in certain amendments made to the Internal Revenue Code in 1976, by voice vote (Oct. 6, Congressional Record S17653);
- Dole UP amendment No. 2010*, clarifying the tax credit for grandparents who act as babysitters, by voice vote (Oct. 6, Congressional Record S17660);
- Packwood amendment No. 4012* (to committee substitute amendment), providing tax credit for tuitions and reductions in income tax rates for middle income taxpayers, by voice vote (Oct. 7, Congressional Record S17550);
- Meisenbaum UP amendment No. 2020*, providing that the 10 percent investment credit shall be available with respect to properties 20 years or older, effective after Sept. 1, 1979, by rollcall vote (No. 461) of 38 yeas, 31 nays (Oct. 7, Congressional Record S17552);
- Morgan amendment No. 3689*, affording the same treatment to Maryland and North Carolina savings and loan nonprofit guaranty trust funds as is afforded to other such State funds which

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
H.R. 13511★—Continued	SENATE ACTION—Continued
AMENDMENTS—Continued	Adopted—Continued
Oct. 5, 1978 No. 28 (3880)	(Packwood, Moynihan, Ribicoff, Roth) Adds the provisions of the Tuition Tax Credit Act of 1978 (H.R. 12050) as recently agreed to in conference (tuition for higher education and postsecondary vocational schools only; non-refundable 35 percent credit; maximum amounts of \$100 for 1978, \$150 for 1979, \$250 for 1980, \$350 for 1981).
Oct. 5, 1978 No. 29 (3881)	(Roth) Provides phased in across-the-board tax rate reductions (one-third reduction) for individual taxpayers.
Oct. 5, 1978 No. 29(a) (3882)	(Chiles, Church, Engleton, Riegle, Stone, Williams) The social security retirement test reduces benefits for any year in which an individual has earned above a certain amount (currently \$4,000 for persons age 65 or over). Prior to the 1977 Social Security Amendments, however, an individual was permitted to receive full benefits for any month in which he had little or no earnings, without regard to the total amount of his annual earnings. The 1977 amendments eliminated this monthly exception for all years other than the year in which benefits first become payable (which, for some persons, was a year prior to the enactment of those amendments). The amendment would allow each beneficiary to elect 1 year after 1977 in which the monthly exception would again apply.
Oct. 5, 1978 No. 30 (3883)	(Gravel) Repeals provisions of the Mineral Leasing Act of 1920 and the Export Administration Act of 1960 which prohibit exportation of domestically produced crude oil to countries other than Canada or Mexico unless the President finds and reports to Congress that (1) the total quantity of oil in the United States will not be diminished, (2) the cost of oil to refiners will be reduced, (3) the contract for export can be terminated, and (4) the exportation is in the national interest. Congress can override the President's action. The amendment would permit the exportation of domestically produced crude oil if (1) the Alaskan pipeline is operating at full capacity, (2) at least 50 percent of the oil will be shipped in U.S. vessels, and (3) the contract for export can be terminated.
Oct. 5, 1978 No. 31 (3884)	(Gravel) Provides special Federal, State or local tax treatment for properties received by corporations and individuals under the Alaska Native Claims Settlement Act.
	existed prior to 1957, by voice vote (Oct. 7, Congressional Record S17556);
	<i>McGovern UP amendment No. 2021</i> , exempting farm trucks and soil and water conservation trucks from the highway use tax, by voice vote (Oct. 7, Congressional Record S17561);
	<i>Matsunaga UP amendment No. 2022 (modified)</i> , providing for special tax accounting rule for redemption of trading stamps and coupons, and to permit exclusion from income of magazines and records returned after the close of a taxable year, by voice vote (Oct. 7, Congressional Record S17560);
	<i>Moynihan UP amendment No. 2024</i> , permitting certain State power authorities to sell power financed by industrial development bonds to private utilities, by voice vote (Oct. 7, Congressional Record S17571);
	<i>Gravel UP amendment No. 2025</i> , relating to the taxation of Alaska Native Claims Settlement Corporations, by voice vote (Oct. 7, Congressional Record S17572);
	<i>Wallop amendment No. 3983</i> , subjecting foreign investors to the capital gains tax on gain from the sale of real property situated in the United States, by voice vote (Oct. 7, Congressional Record S17574);
	<i>Bartlett UP amendment No. 2026</i> , providing that long-term care facilities, formed before May 26, 1969, will not be classified as private foundations for tax purposes, by voice vote (Oct. 7, Congressional Record S17577);
	<i>Crawton UP amendment No. 2023</i> , relative to treatment of certain interests held by decedent's family for purposes of the extension of time for payment of estate tax provided by sec. 6106, by voice vote (Oct. 7, Congressional Record S17580);
	<i>Moynihan UP amendment No. 2032</i> , adding a new title embodying a program for child adoption assistance, by voice vote (Oct. 9, Congressional Record S17745);
	<i>Long UP amendment No. 2037</i> , expressing the sense of the Senate that Senate conferees limit revenue loss from the bill, by voice vote (Oct. 9, Congressional Record S17766);
	<i>Culver UP amendment No. 2038</i> , broadening the class of programs for which payments are excluded and to provide for the recapture of excluded amounts in the case of early dispositions, by voice vote (Oct. 9, Congressional Record S17769);
	<i>Culver UP amendment No. 2039</i> , allowing an additional carryback of 7 years for excessive net operating losses attributable to product liability losses, by voice vote (Oct. 9, Congressional Record S17771);
	<i>Clark UP amendment No. 2043</i> , expanding IRS authority to subordinate tax liens arising as a result of a special estate tax valuation election under sec. 2032a, by voice vote (Oct. 9, Congressional Record S17780);
	<i>Clark amendment No. 3844</i> , increasing from \$1,500 to \$5,000 jurisdictional amount applicable to small tax case procedure of the U.S. Tax Court, by voice vote (Oct. 9, Congressional Record S17781);
	<i>Long UP amendment No. 2044</i> , making numerous technical and correcting amendments to the Tax Reform Act of 1976, by voice vote (Oct. 9, Congressional Record S17781);
	<i>Moynihan amendment No. 3976</i> , allowing employees of nonprofit organizations to transfer assets of their prior retirement plans to such plans of a new employer, by voice vote (Oct. 9, Congressional Record S17797);

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
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H.R. 13511★—Continued

SENATE ACTION—Continued

AMENDMENTS—Continued

- Oct. 5, 1978
No. 32
(3885) (Kennedy) Repeals the \$100 (\$200 joint return) itemized deduction for political contributions. It would also increase percentage of political contributions available for the credit from 50 percent of contribution to 75 percent, with maximum credit of \$50 (\$100 for joint return) as in the committee bill.
- Oct. 5, 1978
No. 33
(3886) (Kennedy) Deletes the provision expanding the Asset Depreciation Range from a 20 percent range to a 30 percent range.
- Oct. 5, 1978
No. 34
(3887) (Kennedy) Increases the top rate of the new alternative minimum tax on tax preference income from 25 percent to 35 percent.
- Oct. 5, 1978
No. 35
(3888) (Kennedy) Deletes the provision which reduces the corporate alternative tax rate on capital gains from 30 to 28 percent.
- Oct. 5, 1978
No. 36
(3889) (Kennedy) Deletes the increase in the capital gains exclusion from 50 percent to 70 percent, thus leaving the exclusion at present levels.
- Oct. 5, 1978
No. 37
(3890) (Kennedy) Disallows a portion (50 percent when fully phased in) of any deduction (1) for business meals which in some cases will be in restaurants or on the business premises, (2) for expenses (rent, depreciation, etc.) incurred with respect to facilities for business meals, such as company dining rooms, and (3) for dues or fees to eating clubs. Business meals while away from home on business would not be affected.
- Oct. 5, 1978
No. 38
(3891) (Kennedy) Disallows any deduction (1) for an activity which is generally considered to be entertainment, amusement, or recreation and (2) for expenses incurred with respect to a facility used in connection with any of the above activities. This amendment would disallow deductions for tickets to theaters, sporting events, etc.
- Oct. 5, 1978
No. 39
(3892) (Kennedy) Extends the earned income tax credit for the working poor to married couples and heads of households and would set the maximum credit at \$500. It would also lower the phase out range to between \$5,000 and \$10,000.
- Oct. 5, 1978
No. 40
(3893) (Kennedy) Applies the at-risk loss restrictions (aimed at tax write-offs based on nonrecourse financings) enacted in the Tax Reform Act of 1976 to all activities except real estate (as opposed to just the four activities presently covered: Farming, oil and gas, motion pictures, and equipment leasing). The amendment would apply these rules to closely-held corporations in which five or fewer individuals own more than 50 percent of the stock.

Adopted—Continued

- Moyniken amendment No. 3978*, providing that sponsors of a housing project, as well as a bank, be treated as a tenant stockholder for a period of 3 years, by voice vote (Oct. 9, Congressional Record S17796);
- Meicher UP amendment No. 2034 (modified)*, giving the decedent's and spouse's services adequate consideration in determining estate tax basis for jointly owned farms or business interests, by voice vote (Oct. 9, Congressional Record S17822);
- Nunn amendment No. 4084*, providing for additional deduction in individual income tax rates during calendar years 1980, 1981, and 1983, contingent, for each additional reduction, upon the Federal Government meeting certain limitations on Federal spending, by rollcall vote (No. 468) of 65 yeas, 20 nays (Oct. 9, Congressional Record S17845);
- Bayh amendment No. 3998 (modified)*, increasing capital expenditure allowance with respect to which \$12 million small issue rule applies in case of urban development action grant facilities, by voice vote (Oct. 9, Congressional Record S17858);
- Durkin amendment No. 4021*, studying ways to simplify Federal individual income tax forms and instructions, by voice vote (Oct. 9, Congressional Record S17859);
- Long amendment No. 4494*, amending the Revenue Act of 1978 regarding the time for making contributions to employee stock ownership plans, by voice vote (Oct. 10, Congressional Record S17906);
- Long amendment No. 4493*, establishing voting rights for participants in qualified plans which invest in employer securities, by voice vote (Oct. 10, Congressional Record S17907);
- Morgan amendment No. 3851*, making permanent the ceiling on title XX funds and eliminate the child care set-aside after fiscal year 1979, by voice vote (Oct. 10, Congressional Record S17911);
- Nelson amendment No. 4483*, providing for accelerated depreciation for small business, by rollcall vote (No. 470) of 62 yeas, 25 nays (Oct. 10, Congressional Record S17940);
- DeConcini amendment No. 4436*, providing for tentative refund adjustment in matters involving amounts held under claims of right, by voice vote (Oct. 10, Congressional Record S17938);
- Danforth amendment No. 4056*, reducing the corporate tax rate to 44 percent over the period 1979 through 1981, by rollcall vote (No. 471) of 60 yeas, 30 nays (Oct. 10, Congressional Record S17943);
- Church amendment No. 4031 (modified)*, providing a one-time \$100,000 exclusion of gain from the sale of a principal residence of an individual who has attained age 55 or is disabled, by rollcall vote (No. 472) of 73 yeas, 18 nays (Oct. 10, Congressional Record S17945);
- Javits amendment No. 4032 (modified)*, extending targeted jobs tax credit to certain 16- and 17-year-olds, by voice vote (Oct. 10, Congressional Record S17950);
- Bumpers amendment No. 4487*, eliminating requirement that married taxpayers must file a joint return in order to benefit from the exclusion for disability payments, by voice vote (Oct. 10, Congressional Record S17967);
- Javits amendment No. 4123*, eliminating the bias in favor of new residential construction as opposed to low income housing rehabilitation caused by application of the minimum and the maximum tax, by voice vote (Oct. 10, Congressional Record S17794);
- Moyniken amendment No. 3046*, making several technical and clerical corrections in the bill, by voice vote (Oct. 10, Congressional Record S17976);

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
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H.R. 13511★—Continued

AMENDMENTS—Continued

- Oct. 5, 1978
No. 41
(3894)
- (Kennedy) Deletes provisions which permit public gas and electric utilities to exclude from income any contributions received from nonshareholders in aid of construction. These amounts would be treated as contributions to capital.
- Oct. 5, 1978
No. 42
(3895)
- (Kennedy) deletes provision which provides an investment tax credit for investment in structures used for single purpose agricultural operations (poultry, eggs, livestock, or plants). This would apply, for example, to greenhouses.
- Oct. 5, 1978
No. 43
(3896)
- (Kennedy) Deletes provisions which increase and make permanent, a tax credit for employers who employ individuals receiving AFDC or who are placed in employment under the work incentive (WIN) program.
- Oct. 5, 1978
No. 44
(3897)
- (Kennedy) Disallows any expense paid or incurred to transport any person by commercial aircraft in excess of the lowest priced, generally available, unrestricted fare or ticket.
- Oct. 5, 1978
No. 45
(3898)
- (Kennedy) Requires the use of the accrual method of accounting by farm syndicates and certain corporations engaged in farming where their annual gross sales exceed \$1 million or more. Certain small business corporations would not be subject to this limitation.
- Oct. 5, 1978
No. 46
(3899)
- (Kennedy) Provides that if the construction of pollution control facilities are financed through the issuance of industrial development bonds, only 50 percent of the facility being constructed will be eligible for the investment tax credit.
- Oct. 5, 1978
No. 47
(3900)
- (Kennedy) The bill increases the size of "small issue" exemption for industrial development bonds on which interest received by holders is tax-exempt. The amendment would limit this tax exemption to industrial revenue bonds issued by small issuers in economically distressed areas and would permit certain hospitals, etc., used by nonprofit organizations to use the proceeds from the sale of these industrial development bonds.
- Oct. 5, 1978
No. 48
(3901)
- (Kennedy) Requires that income of controlled foreign corporations be subject to U.S. tax currently (this change would be phased in).
- Oct. 5, 1978
No. 49
(3902)
- (Kennedy, Bumpers) Provides for individual income tax reductions in certain rate brackets.

SENATE ACTION—Continued

Adopted—Continued

- Bellmon amendment No. 3982*, providing a credit against tax for certain taxes paid as a result of the retroactive application of the minimum tax on intangible drilling costs, by voice vote (Oct. 10, Congressional Record S18002); and
- Bentsen amendment No. 4042*, making technical corrections to the provisions of the tax law affecting individual retirement accounts (Oct. 10, Congressional Record S17984).
- Griffin amendment No. 4152*, amending the Involuntary Conversion provisions of the Internal Revenue Code with regard to Replacement of Livestock with Other Farm Property, by voice vote (Oct. 10, Congressional Record S18008).

Rejected

- Roth amendment No. 3881*, providing across-the-board tax rate reductions of approximately 23 percent phased in over a 3-year period, by rollcall vote (No. 451) of 36 yeas, 60 nays (Oct. 6, Congressional Record S17319);
- Griffin amendment No. 3686*, providing for cost-of-living adjustments in rates of tax, zero bracket amounts, and personal exemptions, tabled by rollcall vote (No. 455) of 53 yeas, 37 nays (Oct. 6, Congressional Record S17845);
- Packwood UP amendment No. 2001 (division 2)*, eliminating Domestic International Sales Corporations, by rollcall vote (No. 457) of 28 yeas, 54 nays (Oct. 6, Congressional Record S17384);
- Kennedy amendment No. 3690*, disallowing 50 percent of the deduction for business meals, with the change to be phased in over a 3-year period, tabled by rollcall vote (No. 462) of 49 yeas, 9 nays (Oct. 7, Congressional Record S17584);
- Church amendment No. 3901*, providing for the taxation of the earnings and profits of controlled foreign corporations, tabled by rollcall vote (No. 463) of 61 yeas, 17 nays (Oct. 9, Congressional Record S17772);
- Hart amendment No. 4059 (modified)*, providing for reduction in individual income tax rates beginning in 1980 conditioned upon Federal spending and the Federal deficit being held within certain maximum limits, by voice vote (Oct. 9, Congressional Record S17833);
- Danforth amendment No. 4054*, reducing the corporate tax rate to 44 percent over the period 1979 through 1981, tabled by rollcall vote (No. 469) of 44 yeas, 37 nays (Oct. 10, Congressional Record S17918);
- Kennedy amendment No. 3889*, deleting the provision increasing the capital gain exclusion from 50 percent to 70 percent, by rollcall vote (No. 473) of 10 yeas, 82 nays (Oct. 10, Congressional Record S17951);
- Kennedy amendment No. 4127*, disallowing deduction of entertainment costs and deduction for business meals in excess of \$25 per person per meal, tabled by rollcall vote (No. 474) of 70 yeas, 22 nays (Oct. 10, Congressional Record S17967); and
- Glenn amendment No. 4153*, applying the Sunset process to tax incentives in the bill, tabled by rollcall vote (No. 475) of 50 yeas, 41 nays (Oct. 10, Congressional Record S17969).

Amendments withdrawn:

- Packwood UP amendment No. 1991*, adding college tuition tax credits to H.R. 13511 (Oct. 5, Congressional Record S17194);
- Bumpers UP amendment No. 2002*, eliminating the requirement that married taxpayers must file a joint return to benefit from the exclusion for disability payments (Oct. 6, Congressional Record S17385);

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
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H.R. 13511★—Continued

SENATE ACTION—Continued

AMENDMENTS—Continued

- Oct. 6, 1978
No. 50
(3973) (Nelson, Leahy) Reduces the 70 percent capital gain exclusion (as provided in the bill) to 60 percent.
- Oct. 6, 1978
No. 51
(3974) (Nelson, Kennedy, Leahy) Increases the tax rate for the alternative minimum tax on capital gain from 25 percent (as provided in the bill) to 30 percent.
- Oct. 6, 1978
No. 52
(3975) (Baker, Bentsen) Adds the provisions of the Technical Corrections Act (H.R. 6715), which has passed the House and has been reported by the Finance Committee.
- Oct. 6, 1978
No. 53
(3975)
(sic) (Baker, Bentsen) Provides an exemption from the 10-percent manufacturers excise tax on sales of trailers and semitrailers which are (1) suitable for use with "light-duty towing vehicles and (2) designed to be used for farming purposes or for transporting horses or livestock. The exemption would also apply to sales of separate bodies and chassis for these trailers and semitrailers.
- Oct. 6, 1978
No. 54
(3976) (Moynihan) Permits a distributee of a section 403(b) annuity to rollover, on a tax-free basis, the proceeds of a distribution to an IRA, provided that the distribution and the rollover satisfy certain specified criteria.
- Oct. 6, 1978
No. 55
(3977) (Moynihan) Creates qualified employee benefit trusts to acquire ownership of real estate located in the United States or Puerto Rico for employees.
- Oct. 6, 1978
No. 56
(3978) (Moynihan) Provides that if an individual who sold property (apartments or houses) to a cooperative housing corporation acquires stock of the corporation, he will be treated as the tenant-stockholder (for purposes of the allowability of deductions for taxes, interest and business depreciation with regard to such property) for a period not to exceed 3 years from the date of acquisition.
- Oct. 6, 1978
No. 57
(3979) (Metzenbaum) Provides an investment tax credit for expenditures after July 26, 1978, with regard to qualified rehabilitated buildings with a useful life of 5 years or more.
- Oct. 6, 1978
No. 58
(3980) (Heins) Provides a \$75 refundable tax credit for any taxpayer who maintains a household which includes someone age 65 or over, phased out as adjusted gross income exceeds \$7,500 for a taxable year.
- Oct. 6, 1978
No. 59
(3981) (Hathaway) Postpones as does the committee bill—the carryover basis rules instituted by the Tax Reform Act of 1976 until December 31, 1979 and effects a so-called limited fix-up of the carryover rules and related estate tax matters.

Amendments withdrawn—Continued

- DeConcini UP amendment No. 2003*, providing for the current capital treatment of certain estimated losses experienced in connection with the loss of savings through fraud and mismanagement of an uninsured thrift institution (Oct. 6, Congressional Record S17358);
- Percy UP amendment No. 2005*, re: Time for payment of manufacturers excise tax on rods, creels, etc. (Oct. 6, Congressional Record S17390);
- Moynihan UP amendment No. 2013*, permitting certain public state power authorities to sell power financed by industrial development bonds to private utilities (Oct. 7, Congressional Record S17673);
- Moynihan UP amendment No. 2015*, modifying certain rules that relate to the ability of shareholders in cooperative housing corporations to deduct their real estate taxes and interest (Oct. 7, Congressional Record S17676);
- Moynihan UP amendment No. 2016*, amending the definition of Vietnam-era veteran for the purposes of the targeted job credit (Oct. 7, Congressional Record S17678);
- Kennedy (for Curtis) UP amendment No. 2017*, deleting sec. 333, the E. F. Hutton provision (Oct. 7, Congressional Record S17677);
- Chafee UP amendment No. 2036*, prohibiting the implementation of a reorganization of 12 small IRS district offices until a study can be conducted by the General Accounting Office with respect to the effect of such reorganization on taxpayer services (Oct. 9, Congressional Record S17765);
- Helms UP amendment No. 2041*, awarding reasonable attorney's fees and costs or reasonable practitioner's fees and costs to any prevailing party other than the United States, the Internal Revenue Service, or any person acting as agent or employee of either the United States or the Internal Revenue Service or of both (Oct. 9, Congressional Record S17832);
- Javits amendment No. 4035*, extending the investment credit to certain research and innovation expenses (Oct. 10, Congressional Record S17951);
- Dole amendment No. 4044*, re: Increase in and simplification of earned income tax credit (Oct. 10, Congressional Record S17973);
- Amendments ruled out of order:*
- Heinz amendment No. 4078*, providing an energy credit for the elderly (Oct. 9, Congressional Record S17810);
- Hatch UP amendment No. 2031*, reinstating the tax treatment with respect to annuity contracts with reserves based on a segregated account as they existed prior to the issuance of Rev. Ruling 77-85. Reaffirms existing law as upheld by U.S. District Court against illegal IRS ruling 77-85, an IRS ruling which unilaterally overturned 70 consistent IRS rulings over a decade and remade tax law without the consent of Congress and in the face of the opposition of the Congress (Oct. 9, Congressional Record S17822);
- Hatch UP amendment No. 2033*, prohibiting the issuance of fringe benefit regulations (Oct. 9, Congressional Record S17822);
- Helms UP amendment No. 2040*, requiring that certain procedures be followed with respect to the IRS "Proposed Revenue Procedure on Private Tax-exempt Schools" (Oct. 9, Congressional Record S17824);

TITLE AND DESCRIPTION

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(ALL CONGRESSIONAL RECORD PAGE NUMBERS
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H.R. 13511★—Continued

AMENDMENTS—Continued

- Oct. 6, 1978
No. 60
(3982) (Bellmon) Provides a credit for certain taxes paid as a result of the retroactive application of the minimum tax on intangible drilling and development costs.
- Oct. 6, 1978
No. 61
(3983) (Dole) Allows the child care credit for payments to a person who is related to the taxpayer unless (1) the taxpayer or his spouse is entitled to a personal exemption deduction for that person, or (2) the person is a child of the taxpayer and is less than 19 years old.
- Oct. 6, 1978
No. 62
(3984) (Dole) Increases the current earned income tax credit to 15% of the first \$4,000 of earned income and provide for a phase out of the amount of the credit over five equal phases as income exceeds \$4,000. This would mean that the tax credit would be zero for families with incomes over \$9,000.
- Oct. 6, 1978
No. 63
(3985) (Dole) Reimburses the Virgin Islands and Guam governments for revenue losses resulting from changes in their tax laws made necessary by tax reductions under the Tax Reduction Act of 1975, the Revenue Adjustment Act of 1975, the Tax Reform Act of 1976, the Tax Reduction and Simplification Act of 1977, and the Revenue Act of 1978.
- Oct. 6, 1978
No. 64
(3986) (Dole) Provides for annual adjustments for IRA contribution deductions, in \$50 increments, based upon changes in the cost of living, in accordance with regulations issued by the Secretary of the Treasury.
- Oct. 6, 1978
No. 65
(3987) (Bartlett) Excludes from treatment as a private foundation (for purposes of excise taxes on certain transactions) an organization which on or before May 29, 1969, (and continuously thereafter to the close of the taxable year) operated and maintained as its principal purpose facilities for the long-term care, comfort, maintenance or education of permanently and totally disabled persons, elderly persons, needy widows and children. Effective January 1, 1970.
- Oct. 6, 1978
No. 66
(3988) (Wallop) Taxes nonresident alien individuals and foreign corporations on gains from the sale of farmland and other rural land (as defined in the Consolidated Farm and Rural Development Act).
- Oct. 6, 1978
No. 67
(3989) (Wallop) Excludes from taxation any gain from the sale of residential farm property, provided that the residence and the farm are sold together, that the property satisfied the Code definition of a farm, and that the owner (or member of his family) participated in the farm operation for a specified time.

SENATE ACTION—Continued

Amendments ruled out of order—Continued

- Holms amendment No. 3850*, deleting the repeal of the nonbusiness deduction of State and local gasoline taxes (Oct. 10, Congressional Record S17989);
- Bellmon amendment No. 4029*, counting aid to families with dependent children payments when calculating 50 percent support test (Oct. 10, Congressional Record S17972);
- Bellmon amendment No. 3996*, eliminating the WIN credit and include WIN recipients under the targeted jobs credit (Oct. 10, Congressional Record S17972);
- Morgan amendment No. 4026*, adjusting the personal exemption, earned income credit, zero bracket amount, and tax bracket amounts for 1980 (Oct. 10, Congressional Record S17976);
- Javits amendment No. 4033*, clarifying the meaning of "similar provisions of State and local law" in the special recapture rule for federally assisted low-income housing (Oct. 10, Congressional Record S17987);
- Hart amendment No. 4049*, re: Full Employment and Balanced Growth Act of 1977 (Humphrey-Hawkins) (Oct. 9, Congressional Record S17819).
- Holms amendment No. 4156*, Taxpayers Bill of Rights Act (Oct. 10, Congressional Record S17907).

CONFERENCE ACTION

- Oct. 10, 1978.—Senate insisted on its amendments, requested a conference with the House, and appointed the following conferees: Messrs. Long, Talmadge, Ribicoff, Byrd, Jr., of Virginia, Nelson, Gravel, Bentsen, Matsunaga, Moynihan, Curtis, Hansen, Dole, Packwood, and Roth.
- Oct. 12, 1978.—House agreed to a conference with the Senate, and appointed the following conferees: Messrs. Ullman, Rostenkowski, Vanik, Burleson of Texas, Corman, Gibbons, Waggoner, Conable, Duncan of Tennessee, and Archer.
- Oct. 13, 1978.—Senate passed S. Con. Res. 113, including in H.R. 13511, the section entitled "Simplified Employee Pensions," which had been inadvertently omitted from the bill.
- Oct. 15, 1978.—Conference report filed in the House and Senate (*H. Rept. 95-1800*), with the conferees having taken the following action:

I. INDIVIDUAL TAX REDUCTIONS AND REVISIONS

A. Individual Tax Reductions and Extensions

1. WIDENING TAX BRACKETS, RATE CUTS IN CERTAIN BRACKETS, AND INCREASE IN ZERO BRACKET AMOUNT

The conference agreement retains the tax brackets of the Senate amendment, but the zero bracket amount for heads of households is the \$2,300 of the House bill rather than the \$3,000 of the Senate amendment. The conference agreement modifies the Senate bill rate reductions so that they yield a tax reduction \$1 billion more than the House bill rather than the \$2 billion more to the Senate amendment.

2. INCREASE IN THE PERSONAL EXEMPTION

The conference agreement follows the House bill and the Senate amendment.

3. ADDITIONAL PERSONAL EXEMPTION FOR THE HANDICAPPED

The conference agreement does not include this provision.

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
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H.R. 13511★—Continued

CONFERENCE ACTION—Continued

AMENDMENTS—Continued

- Oct. 6, 1978
No. 68
(3990)
- (Wallop) Excludes from gross income any payment received under the Rural Clean Water Program (authorized by the Federal Water Pollution Control Act) or the Rural Abandoned Mine Program (authorized by the Surface Mine Control and Reclamation Act of 1977). Would not apply to capital assets acquired with these payments.
- Oct. 6, 1978
No. 69
(3991)
- (Bayh) Provides for reimbursement under medicare, for the costs of routine tests for the diagnosis of uterine cancer.
- Oct. 6, 1978
No. 70
(3992)
- (Bayh) Extends the "small issue" exemption for industrial development bonds from \$12 million to \$20 million for facilities with respect to which an urban development action grant (UDAG) has been made by the Department of Housing and Urban Development.
- Oct. 6, 1978
No. 71
(3993)
- (Bayh) Establishes a Commission of nineteen members to make an investigation of the long- and short-term potential for alcohol fuels, from biomass (including, but not limited to, animal, crop and wood waste, municipal and industrial waste, sewage sludge, and oceanic and terrestrial crops) and coal.
- Oct. 6, 1978
No. 72
(3994)
- (Dole) Requires that the Administrator of the Health Care Financing Administration be appointed by the President subject to Senate confirmation. This would apply to individuals serving in the position on and after the date of enactment.
- Oct. 6, 1978
No. 73
(3995)
- (Dole, Baker, Danforth, Ribicoff) Provides that the earned income tax credit is to be reflected in an individual's paycheck by a reduction in his withholding tax or, if necessary, by an addition to his pay, effective January 1, 1979.
- Oct. 6, 1978
No. 74
(3996)
- (Bellmon, Baker, Danforth, Ribicoff) The committee bill modifies the existing WIN-welfare tax credit which is a permanent provision of law to provide increased incentives and three years of credit instead of one year for the hiring of WIN registrants or AFDC recipients; deletes the recoupment provisions and authorizes the credit for both WIN-welfare tax credits for an AFDC recipient or WIN registrant who has been on welfare for 90 days provided the employee has worked for 30 consecutive days. The committee bill also establishes a new targeted jobs credit for certain disadvantaged individuals for 3 years of credit at lower rates than under the bill's permanent WIN tax credit. The targeted jobs credit is a temporary 3-year provision. The amendment would add welfare recipients and WIN participants to the list of individuals whose employment is cov-

I. INDIVIDUAL TAX REDUCTIONS AND REVISIONS—Con.

A. Individual Tax Reductions and Extensions—Continued

4. CHANGES IN FILING REQUIREMENTS AND WITHHOLDING CHANGES

The conference agreement is the same as the House bill except the withholding changes are to reflect the larger rate reductions than in the House bill.

5. EARNED INCOME CREDIT

The conference agreement makes the earned income credit permanent, and simplifies the determination of the amount of, and eligibility for, the credit in a manner similar to both the House bill and the Senate amendment. Under the conference agreement, the credit is 10 percent of the first \$5,000 of earned income (a maximum of \$500) and is phased out between \$6,000 and \$10,000 of the adjusted gross income (or, if higher, earned income).

The conference agreement provides that, as of July 1, 1979, employees may elect to have advance payments of the earned income credit added to their paychecks each pay period. The amount of advance payment would be determined from tables which take into account the amount of wages paid and whether or not an employee's spouse was also claiming advance payments. Employers would reduce their liability for income tax withholding and FICA taxes for the aggregate amount of advance payments made to employees in any pay period.

In addition, the conference agreement requires the credit to be taken into account for purposes of Federal or Federally aided assistance programs, effective January 1, 1980. Further, the Social Security Act will be amended, effective January 1, 1980, to provide specifically that the earned income credit, and advance payments of the credit, be treated as earned income for purposes of the aid to families with dependent children program (AFDC) and supplemental security income (SSI) programs.

B. Itemized Deductions and Individual Tax Credits

6. REPEAL OF DEDUCTION FOR STATE AND LOCAL NONBUSINESS
GASOLINE AND OTHER MOTOR FUEL TAXES

The conference agreement follows the House bill and the Senate amendment.

7. REVISION OF DEDUCTION FOR MEDICAL, DENTAL, ETC., EXPENSES

The conference agreement retains the provisions of present law.

8. POLITICAL CONTRIBUTIONS

The conference agreement follows the provisions of the House bill and the Senate amendment. It repeals the deduction for political contributions, and increases the maximum amount of the income tax credit from \$25 to \$50 (\$100 in the case of a joint return). In all other respects, the conference agreement retains the limitations of present law on the credit's availability.

9. INCREASE IN TAX CREDIT FOR THE ELDERLY

The conference agreement does not contain this provision.

10. CREDIT FOR CHILD CARE SERVICES

The conference agreement follows the Senate amendment.

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
H.R. 13511★—Continued	CONFERENCE ACTION—Continued
AMENDMENTS—Continued	I. INDIVIDUAL TAX REDUCTIONS AND REVISIONS—Con.
ered by the new targeted jobs credit for the temporary 3-year period and would eliminate the separate permanent WIN tax credit provisions.	11. TUITION TAX CREDIT
Oct. 6, 1978 No. 75 (3997)	The conference agreement omits this provision.
(Schmitt) Exempts from the Federal excise tax on distilled spirits ethanol used as a solvent for compounds used in environmental monitoring activities.	C. Deferred Compensation Plans
Oct. 6, 1978 No. 76 (3998)	12. STATE AND LOCAL GOVERNMENT DEFERRED COMPENSATION PLANS
(Heinz, Nelson, Riegle, Weicker) Establishes a new maximum corporate income tax rate equal to a percentage of any corporate taxable income in excess of \$100,000, but not in excess of \$150,000, as follows: 45 percent for taxable years beginning in calendar year 1979; 44 percent for taxable years beginning in calendar year 1980; and 43 percent for taxable years beginning after calendar year 1981.	The conference agreement generally follows the House bill except that it permits monthly, rather than annual, elections to defer compensation.
Oct. 6, 1978 No. 77 (3999)	13. PRIVATE NONQUALIFIED PLANS
(Heinz) Establishes a new maximum corporate income tax rate equal to a percentage of any corporate taxable income in excess of \$100,000, but not in excess of \$150,000, as follows: 45 percent for taxable years beginning in calendar year 1979; 44 percent for taxable years beginning in calendar year 1980; and 43 percent for taxable years beginning after calendar year 1981. Would continue the maximum corporate income tax rate of 46 percent of corporate taxable income in excess of \$150,000 in taxable years beginning after calendar year 1979.	The conference agreement follows the House bill.
Oct. 6, 1978 No. 78 (4000)	14. PAYMENTS TO INDEPENDENT CONTRACTORS
(Heinz) Establishes a new maximum corporate income tax rate equal to a percent of any corporate taxable income in excess of \$100,000, but not in excess of \$150,000, as follows: 44 percent for taxable years beginning in calendar year 1979; 43 percent for taxable years beginning in 1980; 42 percent for taxable years beginning after calendar year 1980. Would impose a maximum corporate income tax rate of 46 percent on corporate taxable income in excess of \$150,000.	The conference agreement is the same as the Senate amendment.
Oct. 6, 1978 No. 79 (4001)	15. TAX TREATMENT OF "CAFETERIA PLANS"
(Heinz) Establishes a new maximum corporate income tax rate equal to a percentage of any corporate taxable income in excess of \$100,000, but not in excess of \$150,000, as follows: 43 percent for taxable years beginning in calendar year 1979; 42 percent for taxable years beginning in 1980; 41 percent for taxable years beginning after calendar year 1980. Would impose a maximum corporate income tax rate of 46 percent on corporate taxable income in excess of \$150,000.	The conference agreement follows the Senate amendment.
	16. TAX TREATMENT OF CASH OR DEFERRED PROFIT-SHARING PLANS
	The conference agreement follows the Senate amendment.
	D. Employee Stock Ownership Plans
	17. EMPLOYEE STOCK OWNERSHIP PLANS
	The conference agreement follows the Senate amendment except that (1) the TRASOP provisions are not made permanent, but rather, the expiration date of those provisions is extended for 3 years until Dec. 31, 1983, and (2) the provision for rollover of proceeds from the sale of distributed employer securities is omitted from the ESOP provisions because the substance of the provision is covered elsewhere in the conference agreement.
	E. Retirement Plan Provisions
	18. DEDUCTION FOR CERTAIN EMPLOYEE RETIREMENT SAVINGS CONTRIBUTIONS
	The conference agreement omits this provision.
	19. SIMPLIFIED PENSION PLAN
	The conference agreement follows the Senate amendment.
	20. DEFINED BENEFIT PLAN LIMITS
	The conference agreement follows the Senate amendment.
	21. CUSTODIAL ACCOUNTS FOR REGULATED INVESTMENT COMPANIES
	The conference agreement follows the Senate amendment. The conferees are concerned, however that if a financial hardship standard is applied under tax-favored retirement arrangements, the Congressional purpose for providing favorable tax treatment

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
H.R. 13511★—Continued	CONFERENCE ACTION—Continued
AMENDMENTS—Continued	I. INDIVIDUAL TAX REDUCTIONS AND REVISIONS—Con.
Oct. 6, 1978 No. 80 (4002)	21. CUSTODIAL ACCOUNTS FOR REGULATED INVESTMENT COMPANIES—Continued
(Heinz) Establishes a new maximum corporate income tax rate equal to a percentage of any corporate taxable income in excess of \$100,000, but not in excess of \$150,000, as follows: 42 percent for taxable years beginning in calendar year 1979; 41 percent for taxable years beginning in 1980; 40 percent for taxable years beginning after calendar year 1980. Would impose a maximum corporate income tax rate of 46 percent on corporate taxable income in excess of \$150,000.	can be frustrated. Accordingly, the conferees believe that consideration should be given to provisions which withdraw the favorable tax treatment where funds are distributed for purposes other than retirement, to an employee who has not become disabled or died.
Oct. 6, 1978 No. 81 (4003)	22. PENSION PLAN RESERVES
(Heinz) Establishes a new maximum corporate income tax rate equal to a percentage of any corporate taxable income in excess of \$100,000, but not in excess of \$150,000, as follows: 41 percent for taxable years beginning in calendar year 1980; 43 percent for taxable years beginning in 1981; 42 percent for taxable years beginning after calendar year 1981. Would impose a maximum corporate income tax rate of 46 percent on corporate taxable income for taxable years beginning after calendar year 1979.	The conference agreement follows the Senate amendment.
Oct. 6, 1978 No. 82 (4004)	23. ROLLOVER OF DISTRIBUTION FROM A TAX-SHELTERED ANNUITY
(Heinz) Establishes a new maximum corporate income tax rate equal to a percentage of any corporate taxable income in excess of \$100,000, but not in excess of \$150,000, as follows: 43 percent for taxable years beginning in calendar year 1980; 42 percent for taxable years beginning in 1981; 41 percent for taxable years beginning after calendar year 1981. Would impose a maximum corporate income tax rate of 46 percent on corporate taxable income in excess of \$150,000 for taxable years beginning after calendar year 1979.	The conference agreement follows the Senate amendment but makes technical changes to coordinate the Senate amendment with the technical changes to the individual retirement account provisions made by another provision of the bill. Thus, under the conference agreement, the recipient of a lump-sum distribution from an annuity contract described in sec. 403(b)(1) or a custodial account which meets the requirements of sec. 403(b)(7) will be eligible to completely or partially roll over the otherwise taxable portion of such distribution to an individual retirement plan. Subsequently, the amount rolled over to the individual retirement plan plus earnings, could be rolled over to another annuity contract or custodial account, but could not be rolled into a tax-qualified retirement plan.
Oct. 6, 1978 No. 83 (4005)	F. Unemployment Compensation
(Heinz) Establishes a new maximum corporate income tax rate equal to a percentage of any corporate taxable income in excess of \$100,000, but not in excess of \$150,000, as follows: 42 percent for taxable years beginning in calendar year 1980; 41 percent for taxable years beginning after calendar year 1981. Would impose a maximum corporate income tax rate of 46 percent on corporate taxable income in excess of \$150,000 for taxable years beginning after calendar year 1979.	24. TAXATION OF UNEMPLOYMENT COMPENSATION
Oct. 6, 1978 No. 84 (4006)	The conference agreement follows the House bill, with a technical amendment providing that any person who makes unemployment compensation payments, pursuant to a government program, to any individual during any calendar year will be required to provide the Secretary of the Treasury with a return setting forth the amount of such payments and the name and address of the individual to whom paid. Any individual who has received such payments also must be furnished with a written statement setting forth the name and address of the person who made the unemployment compensation payments and the total amount of such payments.
(Talmadge) Provides a \$3 per barrel tax credit for shale oil and 50 cents per MCF tax credit for gas produced from geopressurized brine. The credits would be reduced for amounts of Federal funding of development projects. The shale oil credit is phased out as the price of imported oil rises from \$20 per barrel to \$23 per barrel, as adjusted for inflation. The credits apply only to domestic production.	G. Other Individual Income Tax Provisions
	25. UNIFORMED SERVICES HEALTH PROFESSIONS SCHOLARSHIP PROGRAMS
	The conference agreement follows the Senate amendment.
	26. NATIONAL RESEARCH SERVICE AWARDS
	The conference agreement follows the Senate amendment.
	27. CANCELLATION OF CERTAIN STUDENT LOANS
	The conference agreement follows the Senate amendment.
	28. EMPLOYEE EDUCATIONAL ASSISTANCE PROGRAMS
	The conference agreement follows the Senate amendment except that the provision is temporary. The exclusion applies to taxable years beginning after Dec. 31, 1978, and ending before Jan. 1, 1984.

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
H.R. 13511★—Continued	CONFERENCE ACTION—Continued
AMENDMENTS—Continued	I. INDIVIDUAL TAX REDUCTIONS AND REVISIONS—Con.
Oct. 6, 1978 No. 85 (4007)	(Bumpers, Dole) Eliminates the requirement that married taxpayers file a joint return in order to receive the income tax exclusion for disability payments received.
Oct. 6, 1978 No. 86 (4008)	(DeConcini) Allows a taxpayer to elect to treat as a short-term capital loss (from the sale or exchange of a capital asset) any reasonably estimated losses arising from mismanagement of a thrift institution which was placed under a temporary receiver in December 1975 and was being administered by court-appointed trustees on March 14, 1977.
Oct. 6, 1978 No. 87 (4009)	(Percy) Extends the time for payment of manufacturer's excise taxes on fishing rods, creels, and other equipment.
Oct. 6, 1978 No. 88 (4010)	(Javits) Extends through 1979 the tax treatment for recipients of National Research Service Awards as scholarships or fellowships, allowing these amounts to be received without resulting in Federal income tax liability.
Oct. 6, 1978 No. 89 (4011)	(Moynihan) Permits the use of industrial development bond financing for the construction of two powerplants by the New York State Power Authority which would sell power to Consolidated Edison.
Oct. 6, 1978 No. 90 (4012)	(Packwood) Adds to the committee amendment the tuition tax credits, as recently agreed to in conference, and the individual tax cuts, as approved by the Senate on Oct. 6, 1978 (Amdt. No. 3902).
Oct. 6, 1978 No. 91 (4013)	(Moynihan, Cranston) Defines a Vietnam veteran as one who (1) served on active duty for a period of more than 180 days, any part of which occurred during the Vietnam era, and was discharged or released therefrom with other than a dishonorable discharge, or (2) was discharged or released from active duty for a service-connected disability if any part of such active duty was performed during the Vietnam era, and who was so discharged or released within the 48 months preceding the person's application for employment covered under the the governing veterans' benefits.
Oct. 6, 1978 No. 92 (4014)	(Kennedy) Deletes the provision which provides that a bond issue which refunds a previously issued tax-exempt industrial revenue bond would qualify for tax-exempt status where prior to the date of issuance it satisfies current conditions prescribed by the Secretary of the Treasury.
Oct. 6, 1978 No. 93 (4015)	(Moynihan, Cranston) Same as amendment No. 4013.
	29. TAX COUNSELING FOR THE ELDERLY
	The conference agreements adopts the Senate amendment.
	30. STUDY BY THE TREASURY DEPARTMENT OF SIMPLIFYING THE FILING OF FEDERAL INCOME TAX RETURNS
	The conference agreement follows the Senate amendment.
	II. TAX SHELTER AND PARTNERSHIP PROVISIONS
	31. MODIFICATION OF AT RISK PROVISIONS
	The conference agreement follows the House bill, with certain modifications.
	First, the at risk rule is not to apply to closely held corporations (i.e., where five or fewer individuals own 50 percent or more of the stock of the corporation) to the extent they are actively engaged in leasing equipment which is sec. 1245 property. A closely held corporation will not be considered to be actively engaged in equipment leasing unless 50 percent or more of its gross receipts for the taxable year are attributable to equipment leasing. For purposes of this test, gross receipts are to include gross receipts from the sale or the servicing of the same type of equipment leased by the corporation. "Equipment leasing" includes the leasing of such tangible personal property as computers, copiers, calculators, airplanes, automobiles, tractors, cranes, railroad cars, and furniture. "Equipment leasing" does not include the leasing of master recordings and other similar contractual arrangements made with respect to tangible or intangible assets associated with literary, artistic, or musical properties (such as books, lithographs of works of art, or musical tapes). Equipment leasing would also not include any lease activity which is described in sec. 465(c)(1)(A), (B), or (D) (relating to motion picture films or video tapes, farming, and oil and gas property). Thus, for example, the lease of a video tape (which is described in sec. 465(c)(1)(A)) would not be considered equipment leasing.
	Losses attributable to an equipment leasing activity which were suspended as a result of the application of the at risk rule, are to become fully deductible for the first taxable year in which the corporation meets the 50 percent or more gross receipts requirement. For the first taxable year in which a corporation fails to meet the 50 percent or more gross receipts requirement, the at risk basis in the equipment leasing activity is to be computed in accordance with the rules (including transitional rules) normally applicable to computing at risk basis for the first year that an activity is subject to the at risk rule.
	Second, in determining whether 5 or fewer individuals own 50 percent or more of the stock or a corporation (thus, making the corporation subject to the at risk rule), the attribution rules of sec. 318, not sec. 544, are to apply.
	Third, the at risk rule is not to apply to partnership liabilities which were not subject to sec. 704(d) (as in effect before the date of the enactment of this Act) by reason of sec. 213(f)(2) of the Tax Reform Act of 1976 (P.L. 94-455).
	Fourth, with respect to leasing activities conducted by a closely held corporation which are subject to the at risk rule, the at risk rule will not apply to any type of leasing transaction where the property was either leased or ordered (by the lessor or lessee)

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
H.R. 13511★—Continued	CONFERENCE ACTION—Continued
AMENDMENTS—Continued	II. TAX SHELTER AND PARTNERSHIP PROVISIONS—Con.
Oct. 7, 1978 No. 94 (4016)	31. MODIFICATIONS OF AT RISK PROVISIONS—Continued
(Hollings, Mrs. Allen, Anderson, Baker, Biden, Bumpers, Byrd, of West Virginia, Case, Chafee, Church, Curtis, Dole, Durkin, Eagleton, Eastland, Ford, Garn, Goldwater, Hansen, Hatch, Hathaway, Heinz, Helms, Hodges, Huddleston, Laxalt, Leahy, McClure, McIntyre, Morgan, Moynihan, Muskie, Nunn, Pell, Randolph, Riegle, Sasser, Scott, Sparkman, Stafford, Stennis, Stevens, Stone, Talmadge, Thurmond, Tower, Wallop, Weicker, Williams, Young) Precludes negotiated tariff reductions for textiles pursuant to the Trade Act of 1974.	before November 1, 1978, but only for those taxpayers who owned their interests in the property on Oct. 31, 1978. For purposes of these transitional rules, an order, a lease, and the acquisition of an interest in the property will not be considered to have occurred until they are evidenced by binding and legally enforceable agreements which are complete as to all relevant terms. However, a lease agreement will be considered binding on the relevant dates under the above provisions even though it is later modified to increase (but not decrease) the lease term. Fifth, the loss recapture provision is to apply only to losses which were allowed and reduced the taxpayer's at risk basis in the activity involved for taxable years beginning after Dec. 31, 1978.
Oct. 7, 1978 No. 95 (4017)	32a. PENALTY FOR FAILURE TO FILE RETURN
(Hollings, Mrs. Allen, Anderson, Baker, Biden, Bumpers, Byrd, of West Virginia, Case, Chafee, Church, Curtis, Dole, Durkin, Eagleton, Eastland, Ford, Garn, Goldwater, Hansen, Hatch, Hathaway, Heinz, Helms, Hodges, Huddleston, Laxalt, Leahy, McClure, McIntyre, Morgan, Moynihan, Muskie, Nunn, Pell, Randolph, Riegle, Sasser, Scott, Sparkman, Stafford, Stennis, Stevens, Stone, Talmadge, Thurmond, Tower, Wallop, Weicker, Williams, Young) Precludes negotiated tariff reductions for textiles pursuant to the Trade Act of 1974.	The conference agreement follows the House bill and the Senate amendment.
Oct. 7, 1978 No. 96 (4018)	32b. EXTENSION OF STATUTE OF LIMITATION FOR PARTNERSHIP ITEMS
(Inouye, Matsunaga) Under existing law, Federal matching funds are provided for programs of public assistance, social services, and medical assistance, for the aged, blind, and disabled and for needy families with children in Guam, Puerto Rico, and the Virgin Islands under titles I, X, XIV, XVI, XIX, and IV A of the Social Security Act. The committee bill specifically extends these programs also to the new Commonwealth of the Northern Mariana Islands. The amendment would similarly extend these programs to American Samoa.	The conference agreement follows the House bill, with a minor change. The conferees intend that only the annual reporting requirements of the SEC relating to protection of investors in the partnership will cause the partnership to be a federally registered partnership. For example, the reports required to be filed with the SEC by a brokerage firm (organized as a partnership) for regulatory purposes do not make the brokerage firm a federally registered partnership under this provision.
Oct. 7, 1978 No. 97 (4019)	III. GENERAL STOCK OWNERSHIP PLANS
(Metsenbaum, Chafee, Glenn, Heinz, Leahy, Pell, Stafford) Extends the investment tax credit to expenditures for the rehabilitation of certain buildings, effective July 26, 1978.	33. GENERAL STOCK OWNERSHIP CORPORATIONS
Oct. 7, 1978 No. 98 (4020)	The conference agreement follows the Senate amendment.
(Stone) Under present law certain State or local government bond issues which provide proceeds for the construction of private business facilities are classified as industrial development bonds. Interest paid on industrial development bonds is subject to Federal income tax. However, obligations issued to provide residential real property for family units, sports facilities, convention or trade show facilities, airports, docks, wharves, etc. are not treated as industrial development bonds. This amendment would extend the exemption for sports facilities to theme parks.	IV. BUSINESS TAX REDUCTIONS AND EXTENSIONS
	A. Corporate Rate Reductions
	34. CORPORATE RATE REDUCTIONS
	The conference agreement follows the Senate amendment.
	B. Investment Tax Credit Provisions
	35. PERMANENT EXTENSION OF 10-PERCENT RATE AND \$100,000 USED PROPERTY LIMITATION FOR INVESTMENT CREDIT
	The conference agreement follows the House bill and Senate amendment.
	36. INCREASE IN TAX LIABILITY LIMITATION FOR INVESTMENT CREDIT
	The conference agreement follows the House bill and Senate amendment.
	37. INCREASED INVESTMENT CREDIT FOR POLLUTION CONTROL FACILITIES
	The conference agreement follows the House bill.

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H.R. 13511★—Continued

AMENDMENTS—Continued

- Oct. 7, 1978
No. 99
(4821) (Durkin) Requires that the Treasury Department establish a task force to study methods of simplifying individual income tax forms and instructions and that the task force provide its recommendations to the Secretary of the Treasury.
- Oct. 7, 1978
No. 100
(4822) (Durkin) Prohibits the President from exercising his authority under section 232 of the Trade Expansion Act of 1962 to restrain imports of petroleum or petroleum products by use of any tariff, fee or other import restraint to the extent necessary so that such imports will not threaten to impair national security.
- Oct. 7, 1978
No. 101
(4823) (Bentsen) Establishes a Presidential Commission on Pension Policy, with its members appointed by the President.
- Oct. 7, 1978
No. 102
(4824) (Bentsen) The House bill contains tax shelter provisions expanding the list of activities falling within the Tax Reform Act of 1976 "at risk" rules and providing for a new recapture of losses rule. (The "at risk" concept is intended to limit a taxpayer's tax write-offs in connection with a tax shelter activity or transaction.) The House provisions generally apply to taxable years beginning after December 31, 1978. However, activities and transactions entered into prior to this effective date may be subject to the expanded "at risk" rules even though they did not fall within the list of prohibited activities provided in the Tax Reform Act of 1976. The amendment would make clear that any provision along the lines of the House-passed recapture provision should be prospective in application.
- Oct. 7, 1978
No. 103
(4825) (Danforth, Javits) Provides a phased reduction in the present 48 percent corporate tax rate.
- Oct. 7, 1978
No. 104
(4826) (Danforth, Javits) Increases the personal exemption, earned income credit, zero bracket amount, and individual income tax rate brackets by 6 percent for 1980 and beyond.
- Oct. 7, 1978
No. 105
(4827) (Chiles) Allow individuals to exclude from their assets for purposes of the SSI limitation, up to \$1,500 in assets set aside solely for the purpose of meeting the burial needs of the individual or his spouse.
- Oct. 7, 1978
No. 106
(4828) (Bentsen) Clarifies the treatment of dry hole costs under the minimum tax provisions.

CONFERENCE ACTION—Continued

IV. BUSINESS TAX REDUCTIONS AND EXTENSIONS—Con.

38. INVESTMENT CREDIT FOR REHABILITATION EXPENDITURES FOR CERTAIN STRUCTURES

The conference agreement modifies and follows the House bill. Under the conference agreement, a building must have been in use for at least 20 years, and the costs must be incurred at least 20 years after the last rehabilitation was completed, in order to qualify for the credit. In addition, under the conference agreement, rehabilitation expenditures in connection with a certified historic structure must themselves be certified as appropriate by the Secretary of the Interior in order to qualify for the investment credit in those situations where the taxpayer elects to claim the credit rather than 5-year amortisation. These provisions will be effective for qualifying expenditures incurred after Oct. 31, 1978.

39. INVESTMENT CREDIT FOR SINGLE PURPOSE AGRICULTURAL STRUCTURES

The conference agreement modifies the Senate amendment to specifically extend the investment credit to special purpose structures used for livestock and horticultural products and to adopt the general conditions and requirements of H.R. 12846, as passed by the House of Representatives on Oct. 13, 1978.

In order to be included under this provision, a livestock structure must be specifically designed, constructed, and used for the housing, raising and feeding of livestock and their produce. The term "livestock" for this purpose includes poultry. The full range of livestock breeding, raising and production activities is intended to be included so that special purpose structures will qualify for credit if used, for example, to breed chickens or hogs, to produce milk from dairy cattle, or to producer feeder cattle or pigs, broiler chickens, or eggs. In addition, the structure or enclosure must be designed and used to house equipment necessary to feed and care for the livestock. As a result, such facilities must include, as an integral part of the structure or enclosure, equipment to contain the livestock and to provide water, feed and temperature control, if necessary.

Similarly a horticultural structure is made specifically eligible for the credit under this provision if it has been designed, constructed, and used for the commercial production of plants, including mushrooms.

The issues which have arisen concerning allowance of the credit under present law are also resolved by providing that the life of the structure need not be contemporaneous with the equipment it houses. In addition, working space is permitted within an eligible structure. Under this latter rule, the property will be eligible for the credit even if working space is provided for caring for the livestock or plants or for gathering their produce (such as eggs, tomatoes or flowers). In addition, working space may be provided to maintain the structure and to maintain or replace the equipment within the structure.

It should be emphasized that the structure must be used exclusively for the purpose for which it was specifically designed and constructed. As a result of this requirement, a hog structure will not be eligible property, for example, if it is used for the housing and feeding of poultry or cattle or if more than incidental use of a structure is made to store feed or machinery. (However, mere vacancy of the facility will not violate this

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
H.R. 13511★—Continued	CONFERENCE ACTION—Continued
AMENDMENTS—Continued	IV. BUSINESS TAX REDUCTIONS AND EXTENSIONS—Con.
Oct. 7, 1978 No. 107 (4029)	39. INVESTMENT CREDIT FOR SINGLE PURPOSE AGRICULTURAL STRUCTURES—Continued
(Bellmon, Baker, Kennedy) Provides that, in a taxpayer's determination that he has provided at least one-half of the cost of maintaining a household or one-half the support of a child any benefits under a governmental assistance program received by the taxpayer (or by a child living with him) will be treated as though they were contributions by the taxpayer to the costs of maintaining the household or to the support of the child, as the case may be.	usage test.) Similarly, the use of part of a greenhouse for the purpose of selling plants or their produce, such as by installation of a check-out stand, will make the greenhouse ineligible for the credit. If a single purpose structure becomes ineligible because of this usage test within 7 years from the time it was placed in service, investment credits claimed on the structure may be partially or entirely recaptured under the investment credit recapture rules in present law. In addition, the conferees wish to emphasize that the specific provisions concerning the eligibility of these structures for the investment credit are not to create a negative inference regarding the eligibility of other special purpose agricultural and productive structures for the credit under existing law.
Oct. 7, 1978 No. 108 (4030)	40. INVESTMENT CREDIT FOR COOPERATIVES
(Talmadge) Essentially the same as amendment No. 4006.	Under the conference agreement, the special limitations on the use of the investment credit by cooperatives are eliminated. Cooperatives will be permitted to use the investment credit in the year property is placed in service to the same extent as corporations generally. To the extent a cooperative cannot use an investment credit in the current year, the credit will not be carried back or carried forward but will be allocated to the patrons of the cooperative. Any recapture of investment credits including credits allocated to patrons, will be effected at the level of the cooperative. These rules will apply for taxable years ending after Oct. 31, 1978. The Secretary is authorized to promulgate regulations to effect the purposes of this section. For this purpose, it is anticipated that the allocation of the credit to patrons will be on a basis similar to that used for patronage dividends under sec. 1388(a)(1). The rules will provide for the treatment of carryovers of investment credits from years prior to the effective date of this provision which are not to be allocated to patrons of the cooperative.
Oct. 7, 1978 No. 109 (4031)	41. INVESTMENT CREDIT FOR HORSES
(Church, Anderson, Bayh, Clark, DeConcini, Domenici, Durkin, Goldwater, Inouye, McGovern, McIntyre, Melcher, Nelson, Packwood, Randolph, Riegle, Stafford, Stone, Thurmond, Wallop) Permits an individual, who has attained age 55 or who is permanently and totally disabled, to exclude (on a one-time basis) up to \$100,000 of gain resulting from the sale of property which has been the individual's principal residence for an aggregate period of 2 out of the last 5 years.	The conference agreement omits the Senate amendment.
Oct. 7, 1978 No. 110 (4032)	42. ADDITIONAL CARRYOVER YEAR FOR INVESTMENT CREDITS EXPIRING IN 1977
(Javits) Extends the targeted jobs tax credit for certain individuals, age 16, who have graduated from high school or vocational school or who have not been enrolled in such a school within the 4-month period preceding the hiring date.	The conference agreement omits the Senate amendment.
Oct. 7, 1978 No. 111 (4033)	43. INVESTMENT CREDIT FOR MANUFACTURER-LESSORS OF RAILROAD PROPERTY
(Javits) Modifies depreciation recapture rules for federally assisted low-income housing.	The conference agreement omits this provision.
Oct. 7, 1978 No. 112 (4034)	44. INVESTMENT CREDIT RECAPTURE UNDER THE CONRAIL REORGANIZATION
(Bumpers) Permits a taxpayer whose property is converted (through seizure, requisition or condemnation) by the U.S. Government to exclude from income up to \$100,000 received as a result of such conversions over the taxpayer's lifetime (with a maximum of \$50,000 for any single sale or exchange).	The conference agreement follows the Senate amendment. The conferees intend that investment credits which are not subject to recapture because of this provision shall be treated as "other benefits" to the same extent that any other tax benefits are so treated for purposes of the special court's determination of compensation to the transferor railroads under sections 303 and 306 of the Regional Rail Reorganization Act of 1973.
Oct. 7, 1978 No. 113 (4035)	
(Javits, Hathaway) Allows an investment tax credit with respect to two-thirds of deferred research and experimental expenditures (presently qualifying for 5-year amortization) and one-third of other such expenditures (presently qualifying for 1-year writeoff), effective January 1, 1979.	

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
H.R. 13511★—Continued	CONFERENCE ACTION—Continued
AMENDMENTS—Continued	IV. BUSINESS TAX REDUCTIONS AND EXTENSIONS—Con.
Oct. 7, 1978 No. 114 (4636)	C. Jobs Tax Credit and WIN Tax Credit
(Morgan, Abourezk, Bayh, Biden, DeConcini, Durkin, Hathaway, Mrs. Humphrey, Kennedy, McIntyre, Sarbanes, Stafford) Amends the Clayton Act to provide (1) that the fact that a person or the United States has dealt directly with the defendant shall not bar or otherwise limit recovery and (2) that the defendant shall be entitled to prove as a partial or complete defense to a damage claim, that the plaintiff has passed on to others, who are themselves entitled to recover, some or all of what would otherwise constitute plaintiff's damage.	45. TARGETED JOBS CREDIT
Oct. 7, 1978 No. 115 (4637)	The conference agreement replaces the present law general jobs credit with a targeted jobs credit, equal to 50 percent of the first \$6,000 of wages for the first year of employment and 25 percent of such wages for the second year of employment, for hiring: (1) recipients of Supplemental Security Income (SSI), (2) handicapped individuals undergoing vocational rehabilitation, (3) individuals at least 18 but not over age 25, who are members of economically disadvantaged families (defined as families with income during the preceding 6 months which on an annual basis was less than 70 percent of the Bureau of Labor Statistics lower living standard), (4) Vietnam-era veterans under the age of 35 who are members of economically disadvantaged families, (5) recipients of general assistance for 30 or more days, (6) individuals of ages 16 through 18 who are participants in a qualified cooperative education program, and (7) convicts who are members of economically disadvantaged families (if they are hired within 5 years of the later of release from prison or date of conviction.
(Morgan, Abourezk, Bayh, Biden, DeConcini, Durkin, Hathaway, Mrs. Humphrey, Kennedy, McIntyre, Sarbanes, Stafford) Places additional limitations on deductions for antitrust penalties; disallows deductions for any treble damages or settlement payments in an action brought by the Federal Government; and make amendments to the Clayton Antitrust Act.	Under the conference agreement, the credit is not allowed with respect to employees for whom employers receive on-the-job training payments. Certification of eligible employees is to be performed by one certification agency in each location jointly designated by the Secretaries of Labor and Treasury.
Oct. 7, 1978 No. 116 (4638)	(Percy) Modifies the Muskie "sunset" amendment by adding a requirement for the President to submit a report at the beginning of each Congress ranking programs within each department and within each category according to their relative effectiveness and rating them as "excellent," "adequate," or "unsatisfactory."
Oct. 7, 1978 No. 117 (4639)	Qualified wages of first-year employees is limited to 30 percent of aggregate FUTA wages for all employees. In addition, an employer's deduction for wages is reduced by the amount of the credit, and the credit is limited to 90 percent of tax liability.
(Percy) Modifies the Muskie "sunset" amendment to the bill by adding a new part dealing with regulatory agencies. The amendment would require the President at the start of the 97th through the 101st Congress to submit an analysis and plan for change concerning various regulatory agencies according to a schedule included in the amendment.	The Secretaries of Labor and Treasury are required to submit a report to the Congress by June 30, 1981, on the effectiveness of the general and targeted jobs credit.
Oct. 7, 1978 No. 118 (4640)	The credit will apply to taxable years beginning after Dec. 31, 1978, and before Jan. 1, 1982, generally for employees hired after Sept. 28, 1978.
(Bentsen) Modifies the Muskie "sunset" amendment by adding a requirement that the President send reports to Congress with respect to each program of government identifying regulatory policies (and data collection requirements) which duplicate or conflict with those of other agencies or programs or with those of State or local governments.	46. WIN-WELFARE RECIPIENT TAX CREDIT
Oct. 7, 1978 No. 119 (4641)	The conference agreement generally follows the Senate amendment. Under the conference agreement, employers who hire AFDC recipients who register for the WIN program, or who receive assistance for at least 90 days, are entitled to a credit equal to 50 percent of up to \$6,000 of wages for the first year of employment and 25 percent of such wages for the second year of employment. An employer's deduction for wages is reduced by the amount of the credit.
(Nelson, Hathaway, Heinz, Leahy, McIntyre, Packwood, Weicker) Substantially the same as amendment No. 3846.	For employment not in a trade or business, the credit is 35 percent of the first \$6,000 of wages for the first year of employment. Eligible nonbusiness wages are limited to \$12,000 for any employer.
Oct. 7, 1978 No. 120 (4642)	(Bentsen) Establishes rules regarding individual retirement account and individual retirement annuity (IRA) contributions and administration to make these programs easier to utilize by individuals and to resolve some of the problem areas which have arisen regarding mistakes made by individuals establishing IRA's.
	No credit would be allowed for: (1) expenses reimbursed by a grant, (2) employees who work for the employer less than 30 days on a substantially full-time basis, (3) the employees who displace other employees from employment, (4) migrant workers, or (5) employees who are close relatives, dependents, or major stockholders of the employer. The WIN-Welfare recipient tax credit is limited to 100 percent of tax liability.

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
H.R. 13511★—Continued	CONFERENCE ACTION—Continued
AMENDMENTS—Continued	IV. BUSINESS TAX REDUCTIONS AND EXTENSIONS—Con.
Oct. 7, 1978 No. 121 (4043)	47. EXTENSION OF GENERAL JOB CREDIT
(Percy) Permits allocations to the accounts of certain pension plan participants to exceed \$25,000, provided that such allocation is based on hours of service.	The conference agreement follows the House bill, except that the credit is made elective for taxable years beginning after Dec. 31, 1978.
Oct. 7, 1978 No. 123 (4044)	D. Industrial Development Bond Provisions
(Dole) Increases the current earned income tax credit to 15 percent of the first \$4,000 of earned income and provide for a phase out of the amount of the credit as income exceeds \$6,000.	48. SMALL ISSUES EXCEPTION TO INDUSTRIAL DEVELOPMENT BOND TAX TREATMENT
Oct. 7, 1978 No. 123 (4045)	The conference agreement follows the House bill with the Senate amendment effective date.
(Hatch, Hayakawa) Requires that a recent proposed revenue procedure affecting private tax-exempt schools be subject to the procedural rules (notice, public hearing, etc.) ordinarily applicable to Treasury Department regulations.	49. ADVANCE REFUNDING OF INDUSTRIAL DEVELOPMENT BONDS FOR CERTAIN PUBLIC PROJECTS
Oct. 7, 1978 No. 124 (4046)	The conference agreement generally follows the Senate amendment. However, it places a further requirement that a facility will constitute a qualified public facility only if it is generally available for use by the general public. Thus, an advance refunding issue of bonds used to provide facilities such as hangers will not meet the requirements of this provision if the hanger is only available for use by a non-exempt person. In addition, a multi-issue advance refunding issue will not be tax-exempt under the conference agreement unless substantially all the proceeds of the refunded issues (taken as a whole) were used to provide qualified public facilities.
(Hatch, Hayakawa) Deletes the provision which imposes a tax surcharge on individuals and corporations if Federal Government expenditures exceeded certain limits, except in case of war or recession.	The conference agreement further provides that a substantial user is prohibited from holding any advance refunding issues issued under this provision.
Oct. 7, 1978 No. 125 (4047)	50. ADVANCE REFUNDING OF CERTAIN OTHER INDUSTRIAL DEVELOPMENT BONDS
(Hatch, Schweiker, Tower) Reinstates the tax treatment of variable investment annuities existing prior to the issuance of Revenue Ruling 77-85.	The conference agreement omits the Senate amendment.
Oct. 7, 1978 No. 126 (4048)	51. INCOME TAX EXEMPTION FOR BONDS FOR WATER FACILITIES
(Hatch, Curtis, Domenici, Eastland, Garn, Goldwater, Hayakawa, Helms, Schmitt, Stevens, Tower, Young) Prohibits the issuance of Treasury regulations taxing fringe benefits as income.	The conference agreement generally follows the Senate amendment with certain technical changes.
Oct. 7, 1978 No. 127 (4049)	The Senate amendment provides tax-exempt status for bonds used to provide facilities for the furnishing of water to the general public only if the facilities are government operated. Under present law, in certain instances, bonds used to provide facilities for furnishing water to the general public which are operated by an investor-owned regulated public water utility may qualify as tax-exempt bonds. The conference agreement provides that facilities operated by investor-owned regulated public utilities are to be granted the same treatment as government operated water facilities.
(Nelson, Cranston, Mrs. Humphrey, Kennedy, Williams) Adds to the bill the text of the Humphrey-Hawkins Act. Amends the Employment Act of 1946 to set forth full employment and balanced economic growth policies to be achieved through identification of social and economic goals and the preparation and implementation of a Full Employment and Balanced Economic Growth Plan. Establishes countercyclical, structural, regional, and growth employment programs and a State and local stabilization grant program to supplement the policies included in the Plan. Provides for Congressional review of the Full Employment and Balanced Economic Growth Plan.	In addition, the conferees make it clear that in order to satisfy the first requirement of the Senate amendment, that a facility be a facility for the furnishing of water, it must be a component of a system or project which furnishes water. Ordinarily, such a system or project would include only those components necessary for the collection, treatment and distribution of water to a service area, and any other functionally related and subordinate components. For example, a reservoir and its functionally related and subordinate components will constitute a single system. Thus, if a governmental unit operates such a system, an individual water
Oct. 7, 1978 No. 128 (4050)	
(Packwood, Church, Nelson) Substantially the same as amendment No. 4031, except that age 60 is substituted for age 65.	
Oct. 7, 1978 No. 129 (4051)	
(Chiles, Bellmon) Strikes several sections from the proposed Humphrey-Hawkins amendment to the bill (108, 301(b), 303, 304, 305).	

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
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H.R. 13511★—Continued

AMENDMENTS—Continued

- Oct. 7, 1978
No. 130
(4052)
- (Packwood) Increases the percentage of political contributions eligible for credit under section 41 of the Code from 50 percent to 75 percent. The maximum amount of the credit under the committee bill (\$50 in the case of a single return; \$100 in the case of a joint return) would not be changed.
- Oct. 7, 1978
No. 131
(4053)
- (Packwood, Kennedy) Increases the percentage of contributions qualifying for the political contributions credit from 50 percent to 75 percent and increases the maximum amount of the credit over present law from \$25 (\$50 in the case of a joint return) to \$40 (\$80 in the case of a joint return).
- Oct. 7, 1978
No. 132
(4054)
- (Danforth, Javits) Provides a phased reduction in the present 48 percent corporate tax rate.
- Oct. 7, 1978
No. 133
(4055)
- (Danforth, Javits) Provides a phased reduction in the present 48 percent corporate tax rate.
- Oct. 7, 1978
No. 134
(4056)
- (Danforth, Javits) Provides a phased reduction in the present 48 percent corporate tax rate.
- Oct. 7, 1978
No. 135
(4057)
- (Nunn, Bellmon, Biden, Chiles, Danforth, Domenici, Hatfield, of Oregon, Helms, Hodges, Lugar, Melcher, Morgan, Proxmire, Sasser, Stafford, Stevens, Stone, Thurmond, Zorinsky) Provides for individual income tax rate reductions if total Federal outlays, as agreed to in the appropriate fiscal year budget resolution do not exceed the following percentages of the projected gross national product.
- Oct. 7, 1978
No. 136
(4058)
- (Nelson, Chafee, Hathaway, Heins, Leahy, McIntyre, Packwood, Sparkman, Weicker) Substantially the same as amendment No. 4041.
- Oct. 7, 1978
No. 137
(4059)
- (Hart) Provides across-the-board individual income tax rate reductions for 1980-1982 only if Federal outlays and budget deficits are held below certain levels.
- Oct. 7, 1978
No. 138
(4060)
- (Hart) Same as amendment No. 4059.
- Oct. 7, 1978
No. 139
(4061)
- (Hart) Provides for individual and corporate tax rate reductions only if Federal outlays and budget deficits are maintained below certain limits.
- Oct. 7, 1978
No. 140
(4062)
- (Hart) Provides for individual tax rate reductions only if Federal outlays and budget deficits are maintained below certain levels.

CONFERENCE ACTION—Continued

IV. BUSINESS TAX REDUCTIONS AND EXTENSIONS—Con.

51. INCOME TAX EXEMPTION FOR BONDS FOR WATER FACILITIES—CON.

line, canal, or the like for transportation of water from the main system to a single industrial user will constitute a facility for the furnishing of water.

On the other hand, a series of dams will not, in general, constitute a single system, but rather a series of individual systems. In order for any one of these individual systems to qualify under the provision, it must individually satisfy the requirements of the provision.

Further, the fact that an electric utility is a customer of a governmental unit which operates facilities for the furnishing of water does not, in general, transform those water facilities into facilities for the furnishing of electric energy. Thus, a reservoir or dam would not be denied tax-exempt financing merely because one of the uses of the water is for the production of hydroelectricity. Tax exempt financing will be allowed if substantially all of the water is used for other purposes in addition to the production of hydroelectricity. However, in no event will tax-exempt financing be allowed for the hydroelectric facility itself, such as for the generators and turbines, unless the local furnishing test is satisfied.

Finally, a reservoir does not have to provide water to all segments of the public to qualify for tax-exempt financing. For example, a reservoir that provides water to residential or industrial users is not ineligible for tax-exempt financing merely because the reservoir does not also furnish water for agricultural or irrigation purposes. In addition, the water does not have to be made available to all residential users in the service area.

52. INCOME TAX EXEMPTION FOR BONDS FOR FACILITIES FOR
FURNISHING ELECTRIC ENERGY

The conference agreement generally follows the Senate amendment. However, under the conference agreement, the one city and one contiguous county definition of "local furnishing" would apply generally for facilities for the local furnishing of electric energy, without regard to the date of authorization or completion of the facility, and without regard to the histrionics of the agency operating the facility.

The conferees wish to make it clear that their agreement that local furnishing includes a city and a contiguous county provides an exception from the general rule that local furnishing means a service area comprising no more than two contiguous counties (or a political equivalent). Thus, under the conference agreement local furnishing includes an area comprising no more than two contiguous counties, or one city and a contiguous county.

The conference agreement also modifies the effective date of the Senate amendment. Under the conference agreement, the provision applies to taxable years ending after Apr. 30, 1968, but only with respect to obligations issued after that date.

E. Other Tax-Exempt Bond Provisions

53. DECLARATORY JUDGMENTS RELATING TO THE STATUS OF
STATE AND LOCAL GOVERNMENT OBLIGATIONS

The conference agreement generally follows the Senate amendment. However, the agreement provides that (1) jurisdiction under this provision is to lie exclusively with the United States Tax Court; (2) a proposed issuer will not be deemed to have exhausted its administrative remedies before the expiration of

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
H.R. 13511★—Continued	CONFERENCE ACTION—Continued
AMENDMENTS—Continued	IV. BUSINESS TAX REDUCTIONS AND EXTENSIONS—Con.
Oct. 7, 1978 No. 141 (4063)	52. DECLARATORY JUDGMENTS RELATING TO THE STATUS OF STATE AND LOCAL GOVERNMENT OBLIGATIONS—Continued
(Leahy) Permits a small business with aggregate assets having an adjusted basis of less than \$250,000 to elect to use straight line depreciation under a special "table of useful lives" established by the Secretary of the Treasury.	180 days where a request for a determination has been made and the Service has failed to act; (3) appeal of the decision of the Tax Court will lie exclusively with the United States Court of Appeals for the District of Columbia Circuit; and (4) the Tax Court determination is to be based on any facts or arguments which the Service and/or the proposed issuer wish to introduce at the time of trial.
Oct. 7, 1978 No. 142 (4064)	Further, the conferees wish to make it clear that while it is anticipated the Tax Court will expedite resolution of these cases, such treatment will be at the discretion of the Tax Court so as not to restrict the Court's flexibility in handling the remainder of its already heavy caseload.
(Bumpers) Permits entities (other than natural persons) to participate in State-sponsored deferred-compensation plans as if the \$7,500 ceiling on deferral applied to each natural person employed by such entity.	54. TREATMENT OF CERTAIN ARBITRAGE PROFITS FROM ADVANCE REFUNDING OF STATE AND LOCAL GOVERNMENT OBLIGATIONS
Oct. 7, 1978 No. 143 (4065)	The conference agreement follows the Senate amendment with certain technical modifications.
(Anderson) Excludes from treatment as "unrelated trade or business" income, revenue derived by a tax-exempt organization conducting bingo games, provided that they are not violative of State or local law and that they meet the definition of a "bingo game".	Under the conference agreement payment of a refund profit in accordance with a qualified agreement shall not cause the refunding obligation (which gave rise to the refund profit) to be treated as an arbitrage bond or cause the issuer to be "blacklisted" if pursuant to the qualified agreement the refund profit is held (1) in a trust fund, (2) in an escrow account, or (3) by an underwriter or other person.
Oct. 7, 1978 No. 144 (4066)	The conference agreement further provides that in certain instances in which a State or local government accounts to the United States for the refund profit by direct payment or by purchase of low-interest United States obligations, that the Treasury shall repay such accounted for refund profits to the designated charitable organizations. The repayment shall be paid out of unappropriated Treasury funds. In addition, only charitable organizations described in sec. 501(c)(3) other than an organization described in sec. 509(a) shall be eligible to receive such refund profits.
(Hatch) Relating to the Full Employment and Balanced Growth Act of 1977 (Humphrey-Hawkins).	Repayment by the Treasury shall be required under the conference agreement only if on or before January 1, 1977, the State or local government which entered into a qualified agreement requested, in writing, a ruling from the Internal Revenue Service on the tax consequences of paying refund profits to charitable organizations and failed to receive a favorable ruling, and did not pay the refund profit to a charitable organization.
Oct. 7, 1978 Nos. 145-155 (4067-4077)	F. Small Business Corporations
(Garn) Relating to the Full Employment and Balanced Growth Act of 1977 (Humphrey-Hawkins).	55. SUBCHAPTER S CORPORATIONS ALLOWED 15 SHAREHOLDERS
Oct. 7, 1978 No. 156 (4078)	The conference agreement is the same as the House bill and the Senate amendment.
(Heins) Substantially the same as amendment No. 3040.	56. PERMITTED SHAREHOLDER OF SUBCHAPTER S CORPORATIONS
Oct. 9, 1978 No. 157 (4083)	The conference agreement is the same as the House bill and the Senate amendment.
(Nelson, Cranston, Mrs. Humphrey, Kennedy, Williams) Relating to the Full Employment and Balanced Growth Act of 1977 (Humphrey-Hawkins).	57. TIME FOR MAKING A SUBCHAPTER S ELECTION
Oct. 9, 1978 No. 158 (4084)	The conference agreement is the same as the House bill and the Senate amendment.
(Nunn, Bellmon, Biden, Chiles, Danforth, Domenici, Griffin, Hatch, Hatfield of Oregon, Hayakawa, Helms, Hodges, Melcher, Morgan, Proxmire, Roth, Sasser, Scott, Schmitt, Stafford, Stevens, Stone, Thurmond, Wallop, Zorinsky) Provides for additional reductions in individual income tax rates during calendar years 1980, 1981, 1982, and 1983, contingent, for each additional reduction, upon the Federal Government meeting certain limitations on Federal spending.	
Oct. 9, 1978 No. 159 (4085)	
(Culver, Eagleton, Griffin, Heinz, Helms, Nelson, Pearson) Provides for a deduction for certain amounts paid into a reserve for product liability losses and expenses; provides a deduction for certain amounts paid to captive insurers.	
Oct. 9, 1978 No. 160 (4086)	
(DeConcini) Provides for the current capital treatment of certain estimated losses experienced in connection with the loss of savings through fraud and mismanagement of uninsured thrift institutions.	

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
H.R. 13511★—Continued	CONFERENCE ACTION—Continued
AMENDMENTS—Continued	IV. BUSINESS TAX REDUCTIONS AND EXTENSIONS—Con.
Oct. 9, 1978 No. 161 (4087)	(Bay) Relates to industrial development bonds for facilities involving urban development action grants.
Oct. 9, 1978 No. 162 (4088)	(Bartlett, Bentsen, Curtis, Dole, Domenicki, Gravel, Goldwater, Griffin, Hansen, Hatch, Hatfield of Oregon, Helms, Laxalt, Lugar, McClure, Melcher, Schmitt, Scott, Stevens, Tower, Wallop) Amends the Emergency Petroleum Allocation Act of 1973 to exempt from controls deep stripper well crude oil production, and to clarify the original intent of the "stripper well" amendment.
Oct. 9, 1978 No. 163 (4089)	(Long) Exempts from automatic termination, tax provisions pertaining to capital gains.
Oct. 9, 1978 No. 164 (4090)	(Long) Exempts from automatic termination, tax provisions pertaining to parental exemptions for students age 19 and over.
Oct. 9, 1978 No. 165 (4091)	(Long) Exempts from automatic termination, tax provisions pertaining to interest on life insurance savings.
Oct. 9, 1978 No. 166 (4092)	(Long) Exempts from automatic termination, tax provisions pertaining to the credit for child and dependent care expenses.
Oct. 9, 1978 No. 167 (4093)	(Long) Exempts from automatic termination, tax provisions pertaining to the deductibility of casualty losses.
Oct. 9, 1978 No. 168 (4094)	(Long) Exempts from automatic termination, tax provisions pertaining to the tax credit for the elderly.
Oct. 9, 1978 No. 169 (4095)	(Long) Exempts from automatic termination, tax provisions pertaining to benefits and allowances for Armed Forces personnel.
Oct. 9, 1978 No. 170 (4096)	(Long) Exempts from automatic termination, tax provisions pertaining to the corporate surtax exemption.
Oct. 9, 1978 No. 171 (4097)	(Long) Exempts from automatic termination, tax provisions pertaining to workmen's compensation benefits.
Oct. 9, 1978 No. 172 (4098)	(Long) Exempts from automatic termination, tax provisions pertaining to employer contributions for medical insurance premiums and medicare care.
Oct. 9, 1978 No. 173 (4099)	(Long) Exempts from automatic termination, tax provisions pertaining to employer contributions to employee pension plans.
Oct. 9, 1978 No. 174 (4100)	(Long) Exempts from automatic termination, tax provisions pertaining to State and local income taxes.
	58. "SIMPLE" TRUSTS PERMITTED AS SUBCHAPTER S SHAREHOLDERS
	The conference agreement omits this provision.
	59. SMALL BUSINESS CORPORATION STOCK
	The conference agreement follows the House bill and the Senate amendment.
	G. Farm Accounting Rules
	60. ACCRUAL ACCOUNTING FOR FARMING CORPORATIONS
	The conference agreement follows the Senate amendment.
	61. ACCOUNTING FOR COSTS OF GROWING CROPS
	The conference agreement is the same as the House bill and the Senate amendment.
	H. Depreciation Provisions
	62. DEPRECIATION FOR SMALL BUSINESS
	The conference agreement omits both the provision of the House bill and the provision of the Senate amendment.
	63. TREASURY STUDY OF TAX TREATMENT OF CERTAIN GOVERNMENT-MANDATED EQUIPMENT
	The conference agreement adopts the Senate amendment.
	64. FIVE-YEAR AMORTIZATION FOR LOW-INCOME HOUSING
	The conference agreement follows the House bill and the Senate amendment.
	I. Other Business Provisions
	65. ENTERTAINMENT FACILITY EXPENSES
	The conference agreement follows the Senate amendment, but excludes dues or fees paid to country clubs from the disallowance rules.
	Moreover, the deductions for otherwise allowable business entertainment activities and business meals are not affected by this legislation. For example, if a salesman took a customer hunting for a day at a commercial shooting preserve, the expenses of the hunt (such as hunting rights, dogs, a guide, etc.) would be deductible provided that the current law requirements of substantiation, adequate records, ordinary and necessary, directly related, etc. are met. However, if the hunters stayed overnight at a hunting lodge on the shooting preserve, the cost attributable to the lodging would be non-deductible but expenses for any meals would be deductible if they satisfied the requirements of current law. The shooting preserve should provide the taxpayer with an allocation of charges attributable to the overnight lodging for the taxpayer and guests.
	The provisions of the bill also would be inapplicable to expenditures for tickets to sporting and theatrical events, regardless of whether the tickets are purchased individually, in a series or by the season, or by an equivalent fee which entitles the taxpayer to

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
H.R. 13511★—Continued	CONFERENCE ACTION—Continued
AMENDMENTS—Continued	IV. BUSINESS TAX REDUCTIONS AND EXTENSIONS—Con.
Oct. 9, 1978 No. 175 (4101)	(Long) Exempts from automatic termination, tax provisions pertaining to property tax on owner-occupied homes.
Oct. 9, 1978 No. 176 (4102)	(Long) Exempts from automatic termination, tax provisions pertaining to charitable contributions.
Oct. 9, 1978 No. 177 (4103)	(Long) Exempts from automatic termination, tax provisions pertaining to mortgage interest on owner-occupied homes.
Oct. 9, 1978 No. 178 (4104)	(Long) Exempts from automatic termination, tax provisions pertaining to veterans pensions.
Oct. 9, 1978 No. 179 (4105)	(Long) Exempts from automatic termination, tax provisions to veterans disability compensation.
Oct. 9, 1978 No. 180 (4106)	(Long) Exempts from automatic termination, tax provisions pertaining to public assistance benefits.
Oct. 9, 1978 No. 181 (4107)	(Long) Exempts from automatic termination, tax provisions pertaining to interest on State and local debt.
Oct. 9, 1978 No. 182 (4108)	(Long) Exempts from automatic termination, the tax status of social security and railroad retirement benefits.
Oct. 9, 1978 No. 183 (4109)	(Long) Exempts from automatic termination, tax provisions pertaining to sick pay.
Oct. 9, 1978 No. 184 (4110)	(Long) Exempts from automatic provision, tax provisions pertaining to black lung benefits for disabled coal miners.
Oct. 9, 1978 No. 185 (4111)	(Long) Exempts from automatic termination, tax provisions pertaining to capital gains on the sale of a residence.
Oct. 9, 1978 No. 186 (4112)	(Long) Exempts from automatic termination, tax provisions pertaining to interest on U.S. savings bonds.
Oct. 9, 1978 No. 187 (4113)	(Long) Exempts from automatic termination, tax provisions pertaining to deductibility of interest on consumer credit.
Oct. 9, 1978 No. 188 (4114)	(Long) Exempts from automatic termination, tax provisions pertaining to the additional personal exemption for the blind.
Oct. 9, 1978 No. 189 (4115)	(Long) Exempts from automatic termination, tax provisions pertaining to the additional personal exemption for the elderly.
Oct. 9, 1978 No. 190 (4116)	(Proxmire) Substantially the same as amendment No. 4049.
	65. ENTERTAINMENT FACILITY EXPENSES—Continued
	use a seat, sky-boxes, lounges, boxes or other similar facilities which provide a viewing area for such an event. These costs generally would be subject either to the provisions of present law relating to entertainment activities, or to those which govern the deductibility of business gifts.
	66. DEFICIENCY DIVIDEND PROCEDURE FOR REGULATED INVESTMENT COMPANIES
	The conference agreement follows the Senate amendment.
	67. SAFE HARBOR RULE FOR REAL ESTATE INVESTMENT TRUSTS
	The conference agreement follows the Senate amendment with minor technical changes.
	68. CONTRIBUTIONS IN AID OF CONSTRUCTION
	The conference agreement follows the Senate amendment.
	69. TREATMENT OF CERTAIN LIABILITIES ON INCORPORATION OF A TRADE OR BUSINESS
	The conference agreement follows the Senate amendment.
	70. MEDICAL EXPENSE REIMBURSEMENT PLANS
	The conference agreement generally follows the Senate amendment. Under the conference agreement, an employee who qualifies for benefits under a medical reimbursement plan on the date of enactment of the Act and who is not employed by the employer after that date would not be considered in testing a plan for prohibited discrimination. Also, under the conference agreement, employees whose customary weekly employment is for less than 35 hours would be considered part-time and employees whose customary annual employment is for less than 9 months would be considered seasonal.
	In addition, the conference agreement provides that amounts reimbursed under a medical reimbursement plan would not be subject to withholding tax or social security tax.
	Although no advance rulings from the Internal Revenue Service would be required, the conferees expect that, in a typical case, advance rulings will be available. The conferees also expect that a determination by the Service that a plan is discriminatory will not be applied retroactively where the plan has made reasonable efforts to comply with tax discrimination rules.
	The conference agreement authorizes the Secretary of the Treasury to prescribe necessary regulations. The conferees expect that these regulations will provide that reimbursement for diagnostic procedures (medical examinations, X-rays, etc.) need not be considered by an employer to be a part of a medical reimbursement plan. However, this exception is to apply only for diagnostic procedures performed at a facility which provides no services other than medical services and ancillary services and applies to travel expenses only to the extent such expenses are ordinary and necessary.
	Under the conference agreement, an employer's plan will not violate the discrimination rules merely because benefits under the plan are offset by benefits paid under a self-insured or insured plan of the employer or another employer, or by benefits paid under Medicare or other Federal or State law.

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 13511★—Continued

AMENDMENTS—Continued

- Oct. 9, 1978
No. 191
(4117) (Proxmire) Substantially the same as amendment No. 4049.
- Oct. 9, 1978
No. 192
(4118) (Dole) Provides for an estate or gift tax deduction under Code section 170(c)(4) to a taxpayer for amounts contributed to section 501(c)(10) organizations (domestic fraternal societies, orders, or associations) for the construction or maintenance of a building whose principal purpose is to house such organizations.
- Oct. 9, 1978
No. 193
(4119) (Javits) Modifies the application of the minimum tax to accelerated depreciation of real property so that, as to low-income housing property, the item of tax preference would be the excess depreciation over double-declining balance depreciation rather than straight-line depreciation.
- Oct. 9, 1978
No. 194
(4120) (Dole) Substantially the same as amendment No. 4049.
- Oct. 9, 1978
No. 195
(4121) (Gravel) Provides tax-exempt status to the Trans-Alaska Pipeline Liability Fund.
- Oct. 9, 1978
No. 196
(4122) (Gravel) Provides an additional 10 percent investment tax credit for taxpayers who invest in qualifying recycling equipment for taxable years commencing after September 30, 1978 and prior to January 1, 1984.
- Oct. 9, 1978
No. 197
(4123) (Javits) Substantially the same as amendment No. 4119.
- Oct. 9, 1978
No. 198
(4124) (Javits) Substantially the same as amendment No. 4033.
- Oct. 9, 1978
No. 199
(4125) (Javits, Hathaway) Provides an increased investment tax credit for taxpayers who make qualified research and development expenditures.
- Oct. 9, 1978
No. 200
(4126) (Kennedy) Taxes foreign investors (at capital gains rates) on gains from sale of real estate located in the United States.
- Oct. 9, 1978
No. 201
(4127) (Kennedy) Substantially the same as amendments Nos. 3890 and 3897, except that the denial of the deduction for business meals would apply only to such expenses in excess of \$25 per person.

CONFERENCE ACTION—Continued

IV. BUSINESS TAX REDUCTIONS AND EXTENSIONS—Con.

70. MEDICAL EXPENSE REIMBURSEMENT PLANS—Continued

Under the conference agreement, if a self-insured medical reimbursement plan is included in a "cafeteria plan", the medical reimbursement plan rules would determine the status of a benefit as a taxable or nontaxable fringe benefit and the cafeteria plan rules would determine whether an employee would be taxed as though he elected all available taxable benefits (including taxable benefits under a discriminatory medical reimbursement plan). The conference agreement applies to claims and paid in taxable years beginning after Dec. 31, 1979.

71. POSTPONEMENT OF EFFECTIVE DATE FOR SPECIAL LIMITATIONS ON NET LOSS CARRYOVERS

The conference agreement follows the Senate amendment.

72. REDEMPTIONS OF UNITED STATES RAILWAY CERTIFICATES OF VALUE

The conference agreement follows the Senate amendment.

73. SOURCE OF INCOME FROM RENTAL OF RAILROAD ROLLING STOCK

The conference agreement follows the Senate amendment.

V. CAPITAL GAINS PROVISIONS

74. CAPITAL GAINS DEDUCTION FOR INDIVIDUALS

The conference agreement follows the Senate amendment, but increases the amount of any net capital gain which a noncorporate taxpayer may deduct from gross income from 50 to 60 percent. The remaining 40 percent of the net capital gain is includible in gross income and subject to tax at the otherwise applicable rates. The deducted gain is classified as a tax preference item for minimum tax purposes (*see below*), but not for purposes of reducing the amount of personal service income which is eligible for the maximum tax (*see below*). The provisions of the conference agreement are effective for taxable transactions occurring, and installment payments received, after Oct. 31, 1978. The conference agreement also coordinates the increased capital gains deduction with the rules applicable to charitable contributions of property. It provides that the amount of certain charitable contributions of capital gains property is to be reduced by 40, rather than 50, percent of the gain which would have been long-term capital gain if the property contributed had been sold by the taxpayer at its fair market value.

The conference agreement does not change the present law treatment of a noncorporate taxpayer's capital losses.

As a transition rule for 1978, the conference agreement generally provides that a noncorporate taxpayer may deduct from gross income 60 percent of the post-October, and one-half of the pre-November capital gains. Under this rule, the 60 percent deduction will apply to the net capital gains in excess of any pre-November capital losses taking into account only sales or exchanges (including short-term transactions) after Oct. 31, 1978. In computing the post-October net gain, no capital loss carryover is taken into account. These rules are intended to make the appropriate differentiation between pre- and post-effective date gains and losses.

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 13511★—Continued

CONFERENCE ACTION—Continued

AMENDMENTS—Continued

V. CAPITAL GAINS PROVISIONS—Continued

- Oct. 9, 1978
No. 202
(4128)
(Kennedy) Makes certain excess investment tax credits (as set forth in Code section 31, 38, 39, and 43) refundable, to be phased out at 10 percent per year, starting with taxable years ending in 1979.
- Oct. 9, 1978
No. 203
(4129)
(Kennedy) Denies the new small business tax rates which are contained in the bill for corporations used as tax shelters.
- Oct. 9, 1978
No. 204
(4130)
(Proxmire) Substantially the same as amendment No. 3678.
- Oct. 9, 1978
No. 205
(4131)
(Proxmire) Substantially the same as amendment No. 3678.
- Oct. 9, 1978
No. 206
(4132)
(Huddleston) Prorates any corporate tax reductions agreed to by Congress so as to make the benefits of the reduced rates available to corporations with taxable years which do not coincide with the effective date of the reduction.
- Oct. 9, 1978
No. 207
(4133)
(Mathias) Permits architects and design engineers to claim a tax deduction for amounts put into a reserve for product liability.
- Oct. 9, 1978
No. 208
(4134)
(Heinz) Establishes new maximum corporate income tax rate equal to a percentage of any corporate taxable income in excess of \$100,000, but not in excess of \$150,000, as follows: 43 percent for taxable years beginning in calendar year 1980 and 42 percent for taxable years beginning after calendar year 1980. For taxable income in excess of \$150,000, the maximum corporate rate would be 46 percent for taxable years beginning in 1979; 45.5 percent for taxable years beginning after September 30, 1979; and 45 percent for taxable years beginning after December 31, 1981.
- Oct. 9, 1978
No. 209
(4135)
(Heinz) Establishes a new maximum corporate income tax rate equal to a percentage of any corporate taxable income in excess of \$100,000, but not in excess of \$150,000, as follows: 44 percent for taxable years beginning after December 31, 1978; 43 percent for taxable years beginning after December 31, 1979; and 42 percent for taxable years beginning after December 31, 1980. For taxable income in excess of \$150,000, the maximum corporate rate would be 46 percent for taxable years beginning after March 31, 1979; 45.6 percent for taxable years beginning after September 30, 1979; and 45.1 percent for taxable years beginning after December 31, 1978.

75. ALTERNATIVE TAX FOR CAPITAL GAINS OF INDIVIDUALS

The conference agreement adopts the House bill and the Senate agreement, effective for taxable years beginning after Dec. 31, 1978.

76. CORPORATE ALTERNATIVE CAPITAL GAINS TAX

The conference agreement adopts the provisions of the Senate amendment.

77. INDEXING OF CAPITAL ASSETS FOR PURPOSES OF GAIN ON SALE

The conference agreement does not contain this provision.

78. EXCLUSION OF GAIN ON RESIDENTIAL SALES

The conference agreement repeals the provision of present law which relates to the exclusion of gain on the sale of a residence by an individual who has attained the age of 65. The agreement provides that an individual who has attained the age of 55 may exclude from gross income, on a one-time elective basis, up to \$109,000 of gain from the sale of his or her principal residence. The exclusion would be available only in the case of gain from the sale of a principal residence which the individual owned and occupied as his or her principal residence for a period aggregating 3 out of the 5 years which precede the sale. (However, a special transition rule is provided by the conference agreement for individuals eligible under the present law test.) Consequently, except in the case of a principal residence which has been involuntarily converted, no tacking of holding periods is allowed with respect to the exclusion.

There is to be only one lifetime election with respect to married individuals, i.e., the election does not apply separately to each spouse. However, if each of two parties have made the election independently prior to becoming married, there is to be no recapture of the taxes attributable to the gain excluded with respect to the sale of one of the residences.

Gain realized on the sale of a taxpayer's principal residence is not an item of tax preference.

As under the present law applicable to residential sales by individuals who have attained the age of 65, taxpayers eligible for the election contained in the conference agreement may use it in conjunction with the residential rollover provision.

The election, which is effective for sales and exchanges after July 26, 1978, must be made in accordance with regulations prescribed by the Secretary.

79. ROLLOVER OF GAIN ON RESIDENTIAL SALES

The conference agreement adopts the provisions of the House and the Senate amendment.

80. CAPITAL GAINS STUDY

The conference agreement follows the House bill.

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 13511★—Continued

CONFERENCE ACTION—Continued

AMENDMENTS—Continued

- Oct. 9, 1978
No. 210
(4136) (Heinz) Establishes a new maximum corporate income tax rate equal to a percentage of any corporate taxable income in excess of \$100,000, but not in excess of \$150,000, as follows: 44 percent for taxable years beginning after December 31, 1978; 43 percent for taxable years beginning after December 31, 1979; and 42 percent for taxable years beginning after December 31, 1980. For taxable income in excess of \$150,000, the maximum corporate rate would be 48 percent for taxable years beginning in 1979; 45.5 percent for taxable years beginning after December 31, 1979; and 45 percent for taxable years beginning after December 31, 1981.
- Oct. 9, 1978
No. 211
(4137) (Kennedy) Disallows any income tax deduction to a taxpayer for amounts paid as damages for anti-trust violations. Would amend the Clayton Act to permit recovery of amounts paid in higher prices as a result of anti-trust awards.
- Oct. 9, 1978
No. 212
(4138) (Proxmire) States that the reduction of inflation be a national economic goal.
- Oct. 9, 1978
No. 213
(4139) (Proxmire) States that the reduction of the ratio of Federal outlays to the GNP be a national economic goal.
- Oct. 9, 1978
No. 214
(4140) (Packwood) Establishes the reduced corporate tax rates for 1979, 45½ percent after Sept. 30, 1979, and 45 percent for 1982 and thereafter.
- Oct. 9, 1978
No. 215
(4141) (Packwood) Same as amendment No. 4140, except the rate on taxable income over \$100,000 would be 46½ percent after Sept. 30, 1979, 45½ percent after Sept. 30, 1979, and 45 percent for 1982 and thereafter.
- Oct. 9, 1978
No. 216
(4142) (Packwood) Same as amendment No. 4140, except the rate on taxable income over \$100,000 would be 47 percent for 1979, 45½ percent after Sept. 30, 1979, and 45 percent for 1982 and thereafter.
- Oct. 9, 1978
No. 217
(4143) (Packwood) Same as amendment No. 4140, except the rate on taxable income over \$100,000 would be 46½ percent for 1979, 45½ percent after Sept. 30, 1979, and 45 percent for 1982 and thereafter.
- Oct. 9, 1978
No. 218
(4144) (Kennedy) Deletes subsec. (f) of sec. 105 which (1) repealed the disregard of earned income tax credit for determining eligibility of welfare programs; (2) makes any Federal income tax refund earned income for SSI and earned income tax credit.

VI. MINIMUM AND MAXIMUM TAX PROVISIONS

A. Minimum Tax Provisions

81a. MINIMUM TAX FOR INDIVIDUALS

The conference agreement adopts a modified form of the provisions contained in the House bill and the Senate amendment. It retains the present law minimum tax with respect to all preference items except the deducted amount of capital gains and excess itemized deductions. In addition, it provides for an alternative minimum tax which is paid by an individual only to the extent that it exceeds regular tax paid as increased by the present add-on minimum tax. Under the conference agreement, noncorporate taxpayers would compute regular tax liability and increase it by the amount of any add-on minimum tax liability. This sum then would be compared to the amount of tax computed under the alternative minimum tax formula. The alternative minimum tax, the computation of which generally follows that contained in the Senate amendment, is based on the sum of an individual's taxable income (as computed under present law), adjusted itemized deductions, and the amount of any capital gains deduction. This total would be subject to the tax rates contained in the Senate amendment. If liability computed under the alternative minimum tax exceeds that calculated under the present regular income tax, as increased by the present add-on minimum tax, the individual would pay the greater amount.

For the alternative minimum tax the conference agreement adopts the exemption, rates, and computation methods contained in the Senate amendment. In addition, it follows the Senate amendment's definition of adjusted itemized deductions. Thus, under the conference agreement, itemized deductions subject to the preference would exclude medical and casualty deductions (as under present law) plus State and local tax deductions, and in the case of income in respect of decedents, amounts deducted (under sec. 691(c)) as estate taxes. The remaining itemized deductions are preferences only to the extent that they exceed 60 percent of adjusted gross income reduced by the medical and casualty deductions, State and local taxes, and the estate tax deduction previously described.

The conference agreement also retains those provisions of the Senate amendment which relate to certain charitable lead trusts and tax credits. Thus, the foreign tax credit is to be allowed against the alternative minimum tax. However, individuals paying the alternative minimum tax are not to obtain the benefit of non-refundable credits other than the foreign tax credit to the extent of that individual's alternative minimum tax. Investment credit and job credit carryovers to future years, from a year in which the taxpayer is liable for some amount of alternative minimum tax, are not to be reduced to the extent the alternative minimum tax liability reduced the benefit of these credits.

In the case of trusts and estates, the conference agreement provides special rules for the reduction of the exemption and the treatment of preference items.

Because the conference agreement retains the present add-on minimum tax with respect to deferral preferences, the agreement does not adopt that part of the Senate amendment which would allow new elections in the case of intangible drilling costs and stock options.

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
H.R. 13511★—Continued	CONFERENCE ACTION—Continued
AMENDMENTS—Continued	VI. MINIMUM AND MAXIMUM TAX PROVISIONS—Continued
Oct. 9, 1978 No. 219 (4145)	81a. MINIMUM TAX FOR INDIVIDUALS—Continued
(Culver, Engleton, Griffin, Heinz, Helms, Nelson, Pearson, Roth) Provides for a deduction for certain amounts paid into a reserve for product liability losses and expenses, provides a deduction for certain amounts paid to captive insurers.	The conference agreement makes permanent the preference for intangible drilling costs in excess of oil income which was adopted for 1977 by the Tax Reduction and Simplification Act of 1977. Under the conference agreement, intangible drilling costs deductions would be included in the minimum tax base of individuals only to the extent that those costs, over the portion of those costs amortizable on the basis of a 10-year life or under cost depletion, exceed the taxpayer's income from oil and gas properties. Income from oil and gas properties is to be determined first with regard to the rules for determining gross income from oil and gas properties for purposes of percentage depletion (sec. 613(a) of the Code, without regard to the limitations under sec. 613A). Net income from oil and gas properties is gross income from those properties reduced by the amount of deductions (other than intangible drilling costs subject to the preference) properly attributable to that gross income. The conferees also clarified that under the provision deductions attributable to properties with no gross income are not to be taken into account for purposes of computing net income from oil and gas properties.
Oct. 9, 1978 No. 220 (4146)	The conference agreement follows the House bill and the Senate amendment in providing that no amount of gain from the sale of principal residence is included as a preference item under the alternative minimum tax (or under the present minimum tax for sales in November and December, 1978).
(Javits) Clarifies the meaning of "similar provisions of State and local law" for purposes of the special recapture rule for federally assisted low-income housing in cases where the child lives with a relative not legally responsible for his support.	The capital gains preference is conformed to the increased capital gains deduction provided in the conference agreement. (This change in the capital gains preference also is made with respect to the increased deduction allowed for gains from sales or exchanges occurring in November and December 1978, which is treated as a preference under the present law minimum tax.)
Oct. 9, 1978 No. 221 (4147)	In general, the conference agreement is effective for taxable years beginning after 1978. In addition, the provision is not to be treated as a change of the tax rate (under sec. 21 of the Code). Consequently, fiscal year taxpayers are to be subject first to the alternative minimum tax for their taxable years beginning in 1979. The conference agreement provisions changing the effective date for the capital gains preference (to 60 percent of net capital gain) for purposes of the present minimum tax is to apply for all sales and exchanges taking place after Oct. 31, 1978.
(Javits) Similar to amendment No. 4146.	For purposes of both effective dates, payments received after the effective date with respect to pre-effective date installment sales are to be taxed under the new provisions applicable generally to sales made after the effective date.
Oct. 9, 1978 No. 222 (4148)	81b. CORPORATE MINIMUM TAX
(Javits) Similar to amendment No. 4146.	The conference agreement does not contain this provision, and thus corporate capital gains remain an item of tax preference.
Oct. 9, 1978 No. 223 (4149)	B. Maximum Tax Provisions
(Helms) Adds language to the bill which would state that inflation contributes to high unemployment.	82a. LIMITATION ON PERSONAL SERVICE INCOMES
Oct. 9, 1978 No. 224 (4150)	The conference agreement adopts the provisions of the Senate amendment.
(Helms) Reduces government intervention in the economy.	
Oct. 9, 1978 No. 225 (4151)	
(Griffin) Provides that the value of creative property (such as a copyright or a literary, musical or artistic composition) would not include any amount which would not have been capital gain if such property had been sold by the decedent at its fair market value at date of death.	
Oct. 9, 1978 No. 226 (4152)	
(Griffin, Riegle) Amends the involuntary conversion provisions of the Internal Revenue Code with regard to replacement of livestock with other farm property.	
Oct. 9, 1978 No. 227 (4153)	
(Glenn) Applies the sunset process to tax incentives.	
Oct. 9, 1978 No. 228 (4154)	
(Glenn) Creates sunset provisions for "tax expenditure provisions."	
Oct. 9, 1978 No. 229 (4155)	
(Glenn) Similar to amendment No. 4154.	

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 13511★—Continued

CONFERENCE ACTION—Continued

AMENDMENTS—Continued

VI. MINIMUM AND MAXIMUM TAX PROVISIONS—Continued

- Oct. 9, 1978
No. 230
(4156) (Helms) Provides aid to all taxpayers in learning about the Tax Code and providing certain safeguards for them.
- Oct. 9, 1978
No. 231
(4157) (Helms) Establishes a Commission on Barriers to Employment.
- Oct. 9, 1978
No. 232
(4158) (Heinz, Brooke, Case, Domenici, Durkin, Haskell) Essentially the same as amendment No. 3980.
- Oct. 9, 1978
No. 233
(4159) (Heinz, Brooke, Case, Domenici, Durkin, Haskell) Provides a \$75 non-refundable tax credit for any taxpayer who maintains a household which includes someone age 65 or over, phased out as adjusted gross income exceeds \$7,500 for a taxable year.
- Oct. 9, 1978
Nos. 234-246
(4160-4172) (Bellmon, Chiles) Relating to the Full Employment and Balanced Growth Act of 1977 (Humphrey-Hawkins).
- Oct. 9, 1978
No. 247
(4173) (Heinz) Establishes a new maximum corporate income tax rate equal to a percentage of any corporate taxable income in excess of \$100,000, but not in excess of \$150,000, as follows: 44 percent for taxable years beginning after September 30, 1979; 43 percent for taxable years beginning after December 31, 1979; and 42 percent for taxable years beginning after December 31, 1980. For taxable income in excess of \$150,000, the maximum corporate rate would be 46 percent for taxable years beginning in 1979; 45.5 percent for taxable years beginning after September 30, 1979; and 45 percent for taxable years beginning after December 31, 1981.
- Oct. 9, 1978
No. 248
(4174) (Heinz) Establishes a new maximum corporate income tax rate equal to a percentage of any corporate taxable income in excess of \$100,000, but not in excess of \$150,000, as follows: 44 percent for taxable years beginning after September 30, 1979; 43 percent for taxable years beginning after December 31, 1979; and 42 percent for taxable years beginning after December 31, 1980. For taxable income in excess of \$150,000, the maximum corporate rate would be 46 percent for taxable years beginning after 1979; 46.6 percent for taxable years beginning after September 30, 1979; and 45.1 percent for taxable years beginning December 31, 1981.

82b. TAX PREFERENCE OFFSET

The conference agreement adopts the provisions of the House bill and the Senate amendment, effective with respect to sales and exchanges after Oct. 31, 1978 in taxable years ending after that date.

VII. OTHER TAX PROVISIONS

83. EMPLOYMENT STATUS OF INDEPENDENT CONTRACTORS AND EMPLOYEES

The conference agreement is substantially the same as the Senate amendment. However, for technical reasons, the agreement generally follows the text of H.R. 14159, reported by the Committee on Ways and Means on Oct. 10, 1978 (H. Rept. No. 95-1748). The agreement terminates pre-1979 employment tax liabilities of taxpayers who had a reasonable basis for treating workers other than as employees and who file all required federal tax returns for periods after Dec. 31, 1978; (2) extends relief prospectively through 1979 for taxpayers having a reasonable basis for their classification of workers; and (3) prohibits the issuance of regulations and Revenue Rulings on common law employment status before 1980. The provision becomes effective upon enactment.

84. EMPLOYEE REPORTING REQUIREMENTS WITH RESPECT TO CHARGED TIPS

The conference agreement follows the Senate amendment.

85. DEFERRAL OF CARRYOVER BASIS RULES

The conference agreement follows the Senate amendment for the postponement of the carryover basis provisions but eliminates the election.

86. JOINTLY-OWNED FARMS AND CLOSELY HELD BUSINESSES

The conference agreement follows the Senate amendment.

87. SOURCE OF INTEREST INCOME ON PUERTO RICAN BRANCHES OF U.S. SAVINGS AND LOAN ASSOCIATIONS

The conference agreement follows the Senate amendment.

88. REDUCTION IN EXCISE TAX ON INVESTMENT INCOME OF PRIVATE FOUNDATIONS

The conference agreement follows the Senate amendment.

89. STATE TAX CREDIT AGAINST FEDERAL SLOT MACHINE TAX

The conference agreement follows the Senate amendment.

90. STUDY OF TAXATION OF FOREIGN OWNERS OF U.S. REAL ESTATE

The conference agreement follows the Senate amendment.

91. EXCESSIVE GOVERNMENT SPENDING SURTAX

The conference agreement does not contain this provision.

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
H.R. 13511★—Continued	CONFERENCE ACTION—Continued
AMENDMENTS—Continued	VII. OTHER TAX PROVISIONS—Continued
Oct. 9, 1978 No. 249 (4175)	92. CHARITABLE SPLIT INTEREST TRUSTS
(Heinz) Establish a new maximum corporate income tax rate equal to a percentage of any corporate taxable income in excess of \$100,000, but not in excess of \$150,000, as follows: 44 percent for taxable years beginning after December 31, 1978; 43 percent for taxable years beginning after December 31, 1979; and 42 percent for taxable years beginning after December 31, 1980. For taxable income in excess of \$150,000, the maximum corporate rate would be 46 percent for taxable years beginning after March 31, 1978; 45.6 percent for taxable years beginning after September 30, 1979; and 45.1 percent for taxable years beginning after December 31, 1981.	The conference agreement follows the Senate amendment.
Oct. 9, 1978 No. 250 (4176)	93. ATTRIBUTION RULES FOR EXTENSION OF TIME TO PAY ESTATE TAX
(Chiles, Bellmon, Danforth, Nunn, Roth) Provides for additional reductions in individual income tax rates for calendar years 1980, 1981, 1982, and 1983, contingent upon Federal Government spending not exceeding certain stated percentages of projected gross national product.	The conference agreement adopts the provisions of the Senate amendment.
Oct. 9, 1978 Nos. 251-259 (4177-4185)	94. EXEMPTION FROM PRIVATE FOUNDATION TAX FOR FAILURE TO DISTRIBUTE INCOME
(Chiles) Substantially the same as amendment No. 4176.	The conference agreement basically adopts the Senate amendment. Under the conference agreement, only for purposes of the distribution requirements of sec. 4942, an "operating foundation" includes a private foundation which, on or before May 28, 1969, and continuously thereafter to the close of the taxable year, operates and maintains as its principal functional purpose facilities for the long-term care, comfort, maintenance, or education of permanently and totally disabled persons, elderly persons, needy widows, or children if the foundation meets the distribution requirements applicable to operating foundations (sec. 4942 (j) (3) (B) (ii)). Since this rule applies only for purposes of the distribution requirement, the rules for deductibility of contributions to such an organization will be determined as if the organization is a nonoperating private foundation (unless it meets the regular definition of a public charity or operating foundation).
Oct. 9, 1978 Nos. 260-475 (4186-4401)	95. SMALL TAX CASE PROCEDURES BEFORE THE TAX COURT
(Hatch) Relating to the Full Employment and Balanced Growth Act of 1977 (Humphrey-Hawkins).	The conference agreement follows the Senate amendment.
Oct. 9, 1978 No. 476 (4402)	96. TAX TREATMENT OF COOPERATIVE HOUSING CORPORATIONS
(Hart) Provides for a reduction in individual and corporate tax rate for taxable years beginning in calendar years 1979-1982 conditioned upon Federal spending and the Federal deficit being held within certain maximum limits.	The conference agreement follows the Senate amendment.
Oct. 9, 1978 No. 477 (4403)	97. TAX EXEMPTION FOR CERTAIN MUTUAL DEPOSIT GUARANTY ORGANIZATIONS
(Hatch) Relating to the Full Employment and Balanced Growth Act of 1977 (Humphrey-Hawkins).	The conference agreement omits this provision of the Senate amendment.
Oct. 9, 1978 No. 478 (4404)	98. TAX TREATMENT OF MAGAZINES, ETC., RETURNED AFTER THE CLOSE OF THE ACCOUNTING YEAR
(Helms) States that inflation is a cause of unemployment.	The conference agreement follows the Senate amendment.
Oct. 9, 1978 No. 479 (4405)	99. ACCOUNTING TREATMENT FOR DISCOUNT COUPONS REDEEMED AFTER THE CLOSE OF THE TAXABLE YEAR
(Helms) Reduces Government intervention in the economy.	The conference agreement follows the Senate amendment.
Oct. 9, 1978 Nos. 480-538 (4406-4464)	100. EXEMPTION FROM HIGHWAY USE TAX FOR CERTAIN FARM AND SOIL AND WATER CONSERVATION TRUCKS
(Hatch) Relating to the Full Employment and Balanced Growth Act of 1977 (Humphrey-Hawkins).	The conference agreement does not contain this provision.
Oct. 9, 1978 No. 539 (4465)	
(Hatch) Permits a taxpayer to recover reasonable attorney's fees arising from a successful tax litigation against the IRS or the United States.	

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
H.R. 13511★—Continued	CONFERENCE ACTION—Continued
AMENDMENTS—Continued	VII. OTHER TAX PROVISIONS—Continued
Oct. 9, 1978 Nos. 548-555 (4482)	(Hatch) Substantially the same as amendment No. 4463.
Oct. 9, 1978 No. 556 (4482)	(Nelson) Permits businesses to elect to use 3-year straight-line depreciation method on the first \$25,000 of equipment and machinery purchased each year, irrespective of its normal useful life. It would measure the useful life of such an asset without regard to the provision permitting the 3-year straight-line depreciation. The amendment would also increase the allowable variance under the asset depreciation range system from 20 percent to 25 percent. The committee bill increases the allowable variance from 20 percent to 30 percent.
Oct. 9, 1978 No. 557 (4483)	(Nelson) Substantially the same as amendment No. 4482.
Oct. 9, 1978 No. 558 (4484)	(DeConcini) Substantially the same as amendment No. 4008.
Oct. 9, 1978 No. 559 (4485)	(Inouye, Matsunaga) Includes a provision extending the public assistance provisions of the Social Security Act to the new Commonwealth of the Northern Mariana Islands on the same basis as those programs now apply in Guam, Puerto Rico, and the Virgin Islands. The amendment would similarly extend those programs to American Samoa.
Oct. 9, 1978 No. 560 (4486)	(DeConcini) Permits a taxpayer to file an application for a tentative refund of amounts of tax deemed to be overpaid under certain circumstances.
Oct. 9, 1978 No. 561 (4487)	(Bumpers) Substantially the same as amendment No. 4007.
Oct. 9, 1978 No. 562 (4488)	(Bumpers) Substantially the same as amendment No. 4064.
Oct. 9, 1978 No. 563 (4489)	(Bumpers) Substantially the same as amendment No. 4034.
Oct. 9, 1978 No. 564 (4490)	(Bumpers) Substantially the same as amendment No. 4034.
	101. TAXATION OF FOREIGN INVESTORS ON SALE OF CERTAIN U.S. REAL ESTATE
	The conference agreement follows the Senate amendment.
	102. ALASKA NATIVE CLAIMS SETTLEMENT ACT CORPORATIONS
	The conference agreement follows the Senate amendment.
	103. TECHNICAL CORRECTIONS TO THE TAX REFORM ACT OF 1976
	The conference agreement follows the Senate amendment but for two exceptions. Since the date for conforming instruments for charitable split-interest trusts is extended through 1978 under another provision of the bill, the similar provision under the technical corrections title is deleted.
	In addition, the Senate amendment provision relating to tax return preparers is deleted. It is intended that if a preparer in good faith and with reasonable basis takes the position that a rule or regulation does not accurately reflect the Code and does not follow it, the preparer has not negligently or intentionally disregarded the rule or regulation. This test shall be applied in the same manner as it is applied under sec. 6653(a) and the regulations whereunder (relating to disregard of rules and regulations by taxpayers). For example, if a preparer reasonably takes the position in good faith that a revenue ruling does not accurately reflect the Code, the preparation of a return or claim for refund by the preparer in conflict with the revenue ruling is not a negligent or intentional disregard of the revenue ruling. For purposes of sec 6604(a), the view of the taxpayer concerning a rule or regulation is not material.
	The conferees further direct that the Internal Revenue Service shall reasonably interpret sec. 6604(a) according to the standards of sec. 6653(a) and in light of all the facts and circumstances of each case, taking into account any and all mitigating factors.
	104. INDUSTRIAL DEVELOPMENT BONDS FOR URBAN DEVELOPMENT ACTION GRANT (UDAG) FACILITIES
	The conference agreement follows the Senate amendment under which the capital expenditure limitation test for urban development action grant facilities is \$20 million. As indicated under Senate Amendment No. 48, the conferees agreed to increase the elective small issue limitation to \$10 million. Under that \$10 million limitation up to \$10 million of tax-exempt small issue industrial development bonds could be issued to finance an urban facility action grant facility. In addition to this \$10 million exempt bond financing the principal user of the facility could also make capital expenditures of \$10 million financed with funds received from sources other than tax-exempt bonds.
	105. SUBORDINATION OF SPECIAL LIENS FOR ADDITIONAL ESTATE TAX ATTRIBUTABLE TO SPECIAL VALUATION PROPERTY
	The conference agreement adopts the Senate amendment.

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
H.R. 13511★—Continued	CONFERENCE ACTION—Continued
AMENDMENTS—Continued	VII. OTHER TAX PROVISIONS—Continued
<p>Oct. 3, 1978 No. 565 (4491)</p> <p>(Bumpers, Mrs. Allen, Anderson, Bentsen, Brooke, Chiles, Curtis, Ford, Hayakawa, Hodges, Huddleston, Lugar, Magnuson, Mathias, Morgan, Moynihan, Randolph, Sarbanes, Schmitt, Schweiker, Sparkman, Stone)</p> <p>A provision of Public Law 95-233 permits for a temporary period the reimbursement under the medicare program of certain services by physicians in teaching hospitals under circumstances where such reimbursement would be barred by the permanent provisions of the Social Security Act. This temporary period expired on October 1, 1978. The amendment would extend the provision until October 1, 1979.</p>	<p>106. 10-YEAR CARRYBACK OF PRODUCT LIABILITY NET OPERATING LOSSES</p>
	The conference agreement follows the Senate amendment.
	107. CERTAIN COST SHARING PAYMENTS
	The conference agreement generally follows the Senate amendment with certain technical changes. The most significant of these changes provides that a payment (or a portion of a payment) will be excluded from income if the Secretary of the Treasury determines that the payment will not increase substantially the annual income from the property with respect to which the payment is made.
	108. CLAIM OF RIGHT CARRYBACK
	The conference agreement follows the Senate amendment.
	109. REVISION OF DISABILITY INCOME EXCLUSION FOR MARRIED TAXPAYERS
	The conference agreement does not contain this provision.
	110. CONDITIONAL TAX REDUCTIONS BASED ON LIMITED FEDERAL SPENDING
	The conference agreement provides that as a matter of national policy the rate of growth in Federal outlays, adjusted for inflation, should not exceed one percent per year between fiscal year 1979 and fiscal year 1983; Federal outlays as a percentage of gross national product should decline to below 21 percent in fiscal year 1980, 20.5 percent in fiscal year 1981, 20 percent in fiscal year 1982 and 19.5 percent in fiscal year 1983; and the Federal budget should be balanced in fiscal years 1982 and 1983. If these conditions are met, it is the intention that the tax-writing committees of Congress will report legislation providing significant tax reductions for individuals to the extent that these tax reductions are justified in the light of prevailing and expected economic conditions.
	111. SENSE OF THE SENATE REGARDING REVENUE LOSS FOR FISCAL YEARS AFTER 1979
	The conferees agreed to the principles contained in the sense of the Senate regarding limiting the revenue loss for the fiscal years following 1979.
	112. STUDY BY THE TREASURY ON WAYS TO SIMPLIFY FEDERAL INDIVIDUAL INCOME TAX RETURN FORMS AND INSTRUCTIONS
	The conference agreement follows the Senate amendment.
	113. INVOLUNTARY CONVERSION OF LIVESTOCK
	The conference agreement follows the Senate amendment, except that gain realized from the involuntary conversion of livestock can be rolled over into other farming property only if the conversion of the livestock was due to environmental contamination. In all other cases, the provisions of present law would continue to apply with respect to gain realized on the involuntary conversion of livestock.

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 13511★—Continued

CONFERENCE ACTION—Continued

VII. OTHER TAX PROVISIONS—Continued

114. TAX CREDIT FOR 1976 MINIMUM TAX ON INTANGIBLE
DRILLING COSTS

The conference agreement does not contain this provision.

115. MINIMUM TAX ON 15-YEAR AMORTIZATION OF LOW-INCOME
HOUSING

The conference agreement does not contain this provision.

116. INDIVIDUAL RETIREMENT ACCOUNTS TECHNICAL CORRECTIONS

The conference agreement follows the Senate amendment except that the effective dates of the provisions were changed to conform with those set forth in H.R. 13619. The conferees agree with the interpretation of the provisions as set forth in the House Ways and Means Committee report, 95-1739.

The only clarification made by the conferees concerns the portion of money or other property to be treated as attributable to the employee contributions where property received in the distribution is sold and a partial rollover of the distribution is made. The conferees have agreed that employee contributions should come first from the ordinary income portion of the amount of the distribution retained.

117. DISCLOSURE OF TAX RETURN INFORMATION TO THE DEPARTMENT
OF JUSTICE IN TAX ADMINISTRATION MATTERS

The conference agreement follows the Senate amendment.

VIII. PROVISIONS RELATING TO SOCIAL SECURITY ACT
PROGRAMS118. TITLE XX SOCIAL SERVICES PROGRAMS
A. CEILING ON FEDERAL TITLE XX FUNDS

The conference agreement follows the Senate amendment except that the increase in the ceiling to \$2.9 billion is for one year only (fiscal year 1979). After 1979, the ceiling reverts to \$2.5 billion.

B. MULTIYEAR PLANNING PROGRAM

The conference agreement does not include this provision.

C. PROGRAM YEAR USED BY STATES

The conference agreement does not include this provision.

119. AFDC MANAGEMENT INFORMATION SYSTEM

120. AMENDMENTS TO AFDC EMPLOYMENT REQUIREMENTS UNDER
WIN PROGRAM

A. EMPLOYMENT SEARCH REQUIREMENT

The conference agreement does not include this provision.

B. TERMINATION OF ASSISTANCE

The conference agreement does not include this provision.

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 13511★—Continued

CONFERENCE ACTION—Continued

VIII PROVISIONS RELATING TO SOCIAL SECURITY ACT
PROGRAMS—Continued

C. SUPPORT UNITS

The conference agreement does not include this provision.

D. STATE MATCHING FUNDS

The conference agreement does not include this provision.

E. TREATMENT OF PUBLIC SERVICE EMPLOYMENT EARNINGS

The conference agreement does not include this provision.

F. INDIVIDUALS EXEMPT FROM WIN

The conference agreement does not include this provision.

121. INCENTIVE FOR AFDC RECIPIENTS TO REPORT EARNINGS

The conference agreement does not include this provision.

122. MATCHING FOR CHILD SUPPORT COSTS OF COURT PERSONNEL

The conference agreement does not include this provision.

123. INCREASE IN FEDERAL FUNDING FOR TERRITORIAL ASSISTANCE
PROGRAMS

The conference agreement follows the Senate amendment, except that the increase in the matching rate and ceilings is effective only for 1 year—fiscal year 1979.

124. NORTHERN MARIANA ISLAND PROVISIONS

The conference agreement does not include this provision.

125. FOSTER CARE, ADOPTION ASSISTANCE AND CHILD WELFARE
SERVICES

A. CEILING ON FEDERAL AFDC FOSTER CARE FUNDS

The conference agreement does not include this provision.

B. FOSTER CARE PROVIDED IN INSTITUTIONS

The conference agreement does not include this provision.

C. ADOPTION ASSISTANCE

The conference agreement does not include this provision.

D. FEDERAL FUNDS FOR CHILD WELFARE SERVICES

The conference agreement does not include this provision.

E. FOSTER CARE PROTECTIONS

The conference agreement does not include this provision.

126. AFDC EARNED INCOME DISREGARD

The conference agreement does not include this provision.

TITLE AND DESCRIPTION**ACTION**
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 13511★—Continued

FURTHER HOUSE ACTION

Oct. 15, 1978.—House passed H. Con. Res. 761, adding to the bill a section entitled "Advance Refunding of Industrial Development Bonds for Certain Public Works," which had been inadvertently omitted from the bill.

VOTE ON CONFERENCE REPORT

Oct. 15, 1978.—Senate agreed to conference report, by voice vote (Congressional Record S19153-9, S19171-74).

Oct. 15, 1978.—House agreed to conference report, by rollcall vote (No. 940), of 337 yeas, 38 nays (Congressional Record H13552-51).

BILL SIGNED

Nov. 8, 1978.—Signed by the President.

(Public Law 95-600)

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)**H.R. 13719★**

To offset the loss in tax revenues incurred by Guam and the Virgin Islands, by reason of certain Federal tax reductions.
(Authorizes reimbursement to Guam and the Virgin Islands for losses they sustain in the 1978-82 period as the result of tax cuts passed in the last 4 years.)

Oct. 11, 1978.—Ordered held at the desk.

Oct. 15, 1978.—Considered and passed by the Senate, by voice vote (Congressional Record S19152-3), after agreeing to Dole UP amendment 2128 authorizing reimbursement for losses caused only by the Revenue Act of 1978, by voice vote (Congressional Record S19153).

Oct. 15, 1978.—House agreed to Senate amendment.

Nov. 8, 1978.—Bill vetoed by the President.

H.R. 13750★

Oct. 11, 1978

To implement the International Sugar Agreement, 1977, between the United States and foreign countries, to protect the welfare of consumers of sugar and of those engaged in the domestic sugar industry, and for other purposes.

HOUSE BILL

- (a) Would establish a U.S. domestic market price objective of 15 cents per pound for sugar supply year 1978 (Oct. 1, 1978-Sept. 30, 1979), to be adjusted in future years;
- (b) beginning on Oct. 1, 1979, and each sugar supply year through 1982 thereafter, adjust the 15.0 cents per pound initial market price objective to reflect the percentage change in average costs of production for the 2-year period preceding the year under consideration as compared to the average for the 2-year period preceding the year before the year under consideration;
- (c) would continue in effect current mandatory price support loan program for 1978 crop of sugar beets and sugarcane;
- (d) would require the Secretary of Agriculture to recommend special import duties which the President would have to impose under TSUS headnote authority in an amount necessary to achieve the market price objective;
- (e) would provide for quotas only as a backup to special import duties to defend the U.S. price objective;
- (f) treats sugar-containing products the same as sugar, except special import duties may be imposed on sugar-containing products only after an investigation by the International Trade Commission on the extent to which the entry of sugar-containing products are affecting achievement of the price objective;
- (g) prohibits (a) entry of more than 100 pounds per year into Virgin Islands for consumption during any calendar year of sugar produced outside the United States; and (b) the export of sugar entered under quota, except under limited circumstances; and
- (h) special duties and quotas do not apply to any sugar or sugar-containing products of aggregate value not exceeding \$25 in any one shipment, if entered as samples, for personal use, for research, production of alcohol (including polyhydric alcohol) not for human food consumption, or production of yeast or citric acid.

SENATE ACTION

Oct. 13, 1978.—Committee discharged from further consideration.

Oct. 13, 1978.—Passed by the Senate, by rollcall vote (No. 489) of 50 yeas, 22 nays (Congressional Record S18550-18560), after striking all after the enacting clause of H.R. 13750, inserting in lieu thereof the text of H.R. 7200 which had been amended by the Long UP amendment No. 2059, striking the text of H.R. 7200 as reported by the Committee on Finance and inserting the text of H.R. 7108 as reported by the Committee on Finance, with the only modification establishing a U.S. market price objective of 16 cents per pound rather than 17 cents per pound.

Description of Long UP Amendment No. 2059**INTERNATIONAL SUGAR AGREEMENT**

Title I provides the President with legislative authority to implement the International Sugar Agreement, 1977 (ISA). Title I would permit the President to limit entry of sugar from non-member countries to areas, to prohibit the entry of sugar documentation required by the International Sugar Agreement, and to require the keeping of certain records and the making of reports.

DOMESTIC SUGAR PROGRAM

Market price objective.—Title II establishes a U.S. market price objective of 16 cents per pound (the median of the price range for free trade sugar under the ISA) for the 1978 sugar supply year. This price objective would be adjusted semiannually beginning Oct. 1, 1979, based on changes in the parity index published by the Department of Agriculture and the Wholesale Price Index published by the Department of Labor.

*Import fee.*¹—A mandatory fee on imported sugar would be imposed as the primary method for achieving the U.S. market price objective. The Secretary of Agriculture would be required to impose a fee on sugar imports when he determines that the average daily price for imported raw sugar during a sugar supply year (October through September), or 6-month period thereof, will be less than the prevailing U.S. market price objective. The fee would be equal to an amount (not in excess of 20 cents per pound) which the Secretary determines will achieve the prevailing U.S. market price objective when added to the daily price for raw sugar imports.

*Quantitative restriction.*¹—As a secondary means of achieving the U.S. market price objective, the Secretary would be required to establish a global quantitative restriction on sugar imports. The Secretary would impose the quantitative—whenever he determines the import fee alone will not achieve the U.S. market price objective for a sugar supply year, or 6-month period thereof.

¹These provisions were subsequently modified by Dole UP amdt. No. 2082, described below.

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 13750★—Continued

SENATE ACTION—Continued

Description of Long UP amendment No. 2958—Continued

DOMESTIC SUGAR PROGRAM—Continued

Adjustments.—The Secretary would be required to suspend any import fee or quantitative restriction, make such other lesser adjustment to such fee or restriction, or both, as may be necessary to achieve the prevailing U.S. market price objective whenever he finds that the average of the daily prices for imported raw sugar imports for 20 consecutive market days exceeds the price objective by more than 20 percent. The Secretary would have to reestablish the fee or restriction, or both, or such portion thereof, as may be required to achieve the price objective whenever the average of the daily prices for imported raw sugar for 20 consecutive market days is less than the prevailing U.S. market price objective.

Refined sugar and sugar containing products.—Imports of refined sugar would be prohibited except under emergency conditions or in the face of an imminent shortage of refined sugar due to a lack of domestic refining capacity. Imports of sugar-containing products could be limited as a means of preventing circumvention of the objectives of the bill. A mandatory limitation would be imposed on imported sweetened chocolate, candy and confectionery.

Exemptions.—The following items would be exempted from fees and restrictions under the bill: (1) The first 10 tons of refined sugar imported from any foreign country in any sugar supply year; (2) the first 10 tons of sugar imported from any foreign country in any sugar supply year for religious, educational, or experimental purposes; (3) liquid sugar imported in individual sealed containers not exceeding a capacity of 4 liters each; (4) sugar imported for the production of alcohol or livestock feed for other than human consumption; and (5) sugar imported for the production of polyhydric alcohols not to be used as a substitute for sugar as a sweetener.

LABOR PROVISIONS

Title III of the committee amendment would require the producers of sugar beets and sugarcane to pay fieldworkers a minimum wage of \$3 per hour for the 1978 sugar supply year and an additional 20 cents per hour each year thereafter through the 1982 sugar supply year. Wage rates for Hawaii and Puerto Rico would be those established under labor union contracts or Federal or local law. Wages for field equipment operators would be required to be at least 10 percent more than those for fieldworkers.

Producers who fail to pay required wage rates would be liable for liquidated damages equal to the amount of unpaid wages. One or more employees, on behalf of themselves and other employees similarly situated would be permitted to bring an action for damages resulting from failure to pay minimum wages. The Secretary could also bring an action to recover unpaid wages and liquidated damages. Any hearings on claims for unpaid wages would be conducted by the Office of General Counsel of the Department of Agriculture with a right of appeal to the judicial office of the Department and then to the U.S. District Court.

Discrimination against sugarcane and sugar beet fieldworkers who participate in any wage rate proceeding or investigation under the labor provisions of the act would be prohibited.

Producers would be prohibited from charging fieldworkers an amount for goods and services furnished to them in excess of the reasonable cost of those goods and services. Finally, fieldworkers would be covered by workmen's compensation.

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 19750★—Continued

SENATE ACTION—Continued

Description of Long UP amendment No. 2059—Continued

COUNTERVAILING DUTY WAIVER EXTENSION¹

Title IV of the bill would extend the authority of the Secretary of the Treasury to waive countervailing duties under section 303 of the Tariff Act of 1930 under the following conditions:

- (1) The waiver authority would be extended if, before January 3, 1979, the President determines, upon the recommendation of the Special Representative for Trade Negotiations, and notifies Congress of his determination, that:
 - (a) Negotiations have been concluded establishing new international rules and procedures governing the use of internal and export subsidies which (i) adequately protect U.S. agricultural and industrial trading interests, and (ii) provide for effective enforcement of the substantive rules;
 - (b) The Multilateral Trade Negotiations (MTN) as a whole have been substantially completed; and
 - (c) Failure to extend the waiver will seriously jeopardize the completion of the MTN.
- (2) The waiver authority would be extended to the earliest of the following dates:
 - (a) The date on which either House of Congress defeats on a vote of final passage the domestic implementing bill for the subsidy/countervailing code;
 - (b) The date of enactment of such implementing bill; or
 - (c) September 1, 1979.
- (3) Existing waivers, which would continue in effect and any future waivers made during the period of the waiver authority extension would be subject to the existing conditions in the law for granting waivers. All waivers would be subject to the existing congressional override provisions under which either House of Congress by majority vote may disapprove a waiver. If an override resolution is adopted, imports covered by that resolution become subject to countervailing duties immediately.

Additional Senate Action of October 12, 1978

The Senate also took the following action on additional amendments proposed:

Adopted:

Long UP amendment No. 2089, continuing the right to waive countervailing duties until Feb. 15, 1979, by voice vote (Congressional Record S18550);

Church UP amendment No. 2091, authorizing the President to contribute up to 5,000 long tons of tin metal from the national defense stockpile to the tin buffer stock and authorizing the General Services Administrator to dispose of another 36,000 tons of surplus tin from the domestic strategic stockpile, by voice vote (Congressional Record S18561); and

Dole UP amendment No. 2092, prohibiting the use of price support payments to producers and processors of sugarcane or sugar beets while the provisions for fees and quotas found in title II of the bill are in force and have effect, by voice vote (Congressional Record S18562).

¹These provisions were subsequently modified by Long UP amendment No. 2089, described below.

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 13750★—Continued

Additional Senate Action—Continued

Rejected:

Melzenbaum UP amendment No. 2090, replacing title II of the bill relating to pricing with title II of H.R. 13750, tabled by voice vote (Congressional Record S16535).

Withdrawn:

Abourezk UP amendment No. 2060 relating to hospital cost containment; and
Talmadge UP amendment No. 2061 relating to hospital cost containment.

CONFERENCE ACTION

Oct. 12, 1978.—Senate insisted on its amendments, requested a conference with the House, and named the following conferees: Messrs. Long, Matsunaga, Bentzen, Curtis, and Dole.

Oct. 13, 1978.—House disagreed to the amendments of the Senate, agreed to a conference with the Senate, and named the following conferees: Messrs. Foley, Ullman, Poage, Rostenkowski, Vanik, Corman, Gibbons, de la Garza, Nolan, Akaka, Johnson of Colorado, Frenzel, Steiger, and Moore.

Oct. 15, 1978.—Conference report filed in the House and Senate (H. Rept. 95-1807), with the conferees having taken the following action:

(1) U.S. MARKET PRICE OBJECTIVE

The conference substitute adopts the House provision establishing a U.S. domestic market price objective of 15 cents per pound for raw sugar for sugar supply year 1978 (Oct. 1, 1978–Sept. 30, 1979), to be adjusted in future years.

(2) U.S. MARKET PRICE ADJUSTMENTS

The conference substitute provides that beginning Oct. 1, 1979, the market price objective will be 15.8 cents (a figure consistent with the President's anti-inflation guideline of 5.5 percent, announced in October 1978). For each succeeding sugar supply year through 1982, the market price objective will be increased by 1 percent above the market price objective of the preceding sugar supply year. The conferees are of the view that the legislation for sugar supply year 1979 and succeeding years to provide an adequate sugar program.

(3) PRICE SUPPORT PROGRAM

A. The conference substitute provides direct payments of up to 0.75 cents per pound, raw value, for the 1978 sugar supply in such amount as necessary to assure a total return of 15.75 cents per pound, raw value. The conference substitute prohibits payments for subsequent sugar supply years through the 1982 sugar supply year.

B. The conference substitute provides that to encourage repayment of outstanding loans on the 1977 and 1978 crops of sugar beets and sugarcane the Secretary may waive a portion of interest due on such loans. The waiver could not, however, be exercised in such a manner as to affect unduly sugar market prices.

(4) FEES AND SPECIAL DUTIES

The conference substitute adopts the House provision requiring the Secretary of Agriculture to recommend special import duties which the President must impose under TSUS headnote authority in an amount necessary to achieve the market price objective. Adjustments may be recommended and made on a quarterly basis. The fees may be suspended if the President finds that a national emergency exists with respect to sugar.

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 13750★—Continued

CONFERENCE ACTION—Continued

(5) BACK-UP QUOTAS

The conference substitute adopts the Senate provision, except that it provides that quotas may be imposed at any time during a sugar supply year when necessary to achieve the market price objective. Any import quotas must be proclaimed on a global basis and allocated on a first-come, first-served basis.

(6) REFINED SUGAR IMPORTS

The conference substitute adopts the House provision which contains no special restrictions on imports of refined sugar. Refined sugar imports would be subject to the same statutory requirements as raw sugar imports.

(7) SUGAR CONTAINING PRODUCTS

The conference substitute adopts the House provision which treats sugar-containing products the same as sugar, except special import duties may be imposed on sugar-containing products only after an investigation by the U.S. International Trade Commission on the extent to which the entry of sugar-containing products are affecting achievement of the price objective. There is no provision specifically restricting imports of confectionery.

(8) PROHIBITED ACTS

The conference substitute adopts the House provision which prohibits (a) entry of more than 100 pounds per year into the Virgin Islands for consumption during any calendar year of sugar produced outside the United States; and (b) the export of sugar entered under quota, except under limited circumstances. The House bill provides for a civil penalty for a knowing violation of the above prohibitions, the penalty equal to three times the market value of the sugar involved in the violation.

(9) EXEMPTIONS AND EXCEPTIONS

The conference substitute provides that special duties and quotas do not apply to any sugar or sugar-containing product—(a) of aggregate value not exceeding \$25 in any one shipment, if entered as samples, for personal use, or for research, (b) entered for the production of alcohol (including polyhydric alcohol) not for human food consumption, or (c) entered for the production of yeast or citric acid. The conference substitute also clarifies the exception for polyhydric alcohols to insure that such exception shall not apply to sugar used for production of polyhydric alcohols used as a substitute for sugar as a sweetener.

(10) REGULATIONS

The conference substitute adopts the House provision which provides the Secretary authority for making necessary regulations to implement his authority under title II.

(11) CIVIL PENALTY

The conference substitute adopts the House provision which relies on existing law for punishing violations except that a civil penalty is imposed in the limited cases indicated in item 8 above.

(12) COUNTERVAILING DUTY WAIVER EXTENSION

The conference substitute adopts the Senate provision which extends the authority of the Secretary of the Treasury to waive countervailing duties under the following conditions:

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 13750★—Continued

CONFERENCE ACTION—Continued

(12) COUNTERVAILING DUTY WAIVER EXTENSION—Continued

- (1) The waiver authority would be extended if, before Jan. 3, 1979, the President determines upon the recommendation of the Special Representative for Trade Negotiations, and notifies Congress of his determination, that:
- (a) Negotiations have been concluded establishing new international rules and procedures governing the use of internal and export subsidies which (i) adequately protect U.S. agricultural and industrial trading interests, and (ii) provide for effective enforcement of the substantive rules;
 - (b) The multilateral trade negotiations (MTN) as a whole have been substantially concluded; and
 - (c) Failure to extend the waiver will seriously jeopardize the conclusion of the MTN.
- (2) The waiver authority would be extended to the earliest of the following dates:
- (a) The date on which either House of Congress defeats on a vote of final passage the domestic implementing legislation on an agreement or agreements on subsidies;
 - (b) The date of enactment of such implementing bill; or
 - (c) February 15, 1979.
- (3) Existing waivers, which would continue in effect, and any future waivers made during the period of the waiver authority extension are subject to the existing conditions in the law for granting waivers. All waivers are subject to the existing congressional override provisions under which either House of Congress by majority vote may disapprove a waiver. If an override resolution is adopted, imports covered by the resolution become subject to countervailing duties immediately.

The conferees expect to review the need for a further extension of the countervailing duty waiver authority beyond the Feb. 15, 1979 expiration date provided in this legislation and, if appropriate, seek its extension.

(13) TIN BUFFER STOCK AND TIN STRATEGIC STOCKPILE DISPOSAL

The Senate amendment authorizes the President to contribute up to 5,000 long tons of tin metal from the Strategic and Critical Materials Stockpile to the Tin Buffer Stock established under the Fifth International Tin Agreement. The Administrator of General Services is authorized to dispose of an additional 30,000 long tons of tin from the strategic stockpile. Time and method of such disposition shall be fixed to avoid loss for the United States or disruption of world markets.

Any revenues received from the disposition of tin under this section would be put into a special account in the Treasury until new stockpile management legislation is passed by Congress. If no such legislation has been enacted within 3 years, the moneys would revert to the Treasury as miscellaneous receipts.

The conference substitute adopts the Senate provision with an amendment deleting a provision that the U.S. contribution to the tin buffer stock shall not prevent unilateral disposals of tin by the United States from the national stockpile.

In administering the national defense and strategic stockpile, the GSA is required by law to avoid disruption of the raw materials markets of domestic processors and producers. The committee report on the Strategic and Critical Materials Transaction Act emphasized the necessity for the GSA to avoid market disloca-

ACTION

(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 13750★—Continued

(13) TIN BUFFER STOCK—Continued

tion in its materials sales program. Therefore, when the GSA sells the 35,000 tons of tin, it must do so in a manner that will not disrupt the domestic tin market.

VOTES ON CONFERENCE REPORT

Oct. 15, 1978.—Senate agreed to conference report.

Oct. 15, 1978.—House rejected conference report.

H.R. 13758★

Oct. 13, 1978

(Identical provision adopted as a committee amendment to H.R. 13511 and enacted into law, P.L. 95-600)

To amend the Internal Revenue Code of 1954 to provide the same treatment, with respect to determination of sources of income, for interest paid by foreign branches of domestic banks and interest paid by foreign branches of domestic savings and loan institutions.

(Expands the foreign source treatment now afforded to interest on deposits with foreign branches of U.S. commercial banks to include interest on deposits or withdrawable accounts with foreign branches of U.S. savings and loan associations. As the primary result of this change, it will be made clear that interest received from Puerto Rican branches of U.S. savings and loan associations is to be treated as Puerto Rican source income and will thus qualify for the special treatment afforded Puerto Rican source income received by Puerto Rican residents and possessions corporations.)

H.R. 13817

Sept. 21, 1978

Sept. 25, 1978.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.

To amend the Social Security Act with respect to health programs authorized under it and for other purposes.

(Provides for increased nonphysician participation in the development and implementation of peer review activities undertaken by PSRO's. This would be accomplished by expanding the membership of the National Professional Standards Review Council to include a dentist, a nurse, and one other nonphysician health professional; creating an advisory committee to the National Council, composed of nonphysician health professionals; requiring statewide PSRO advisory groups to include at least one dentist and one nurse; and authorizing local PSRO's, at their option, to offer membership to health professionals who hold independent hospital admitting privileges. The bill also authorizes, for the purpose of medicare and medicaid reimbursement, the use of acute care beds by hospitals with low occupancy rates to provide skilled nursing care services that would otherwise be covered if furnished in a skilled nursing facility. In addition, coordinated audits of facilities participating in both medicare and medicaid would be required.)

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ALLEN, JAMES R, Alabama

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(Introduced by Mr. Stone for himself and others.) To amend title XVIII of the Social Security Act to authorize payment under the medicare program for certain services performed by chiropractors....	S. 76	(Introduced by Mr. Bellmon for himself and others.) To impose quotas on the importation of beef, including processed beef and beef quantities in the form of live cattle, when the domestic market price of cattle is less than 110 per centum of parity and to impose custom duties on such articles when the domestic market price of cattle is less than 80 per centum of parity.....	S. 2484
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		(Introduced by Mr. McClellan for himself and others.) To postpone the effective date of changes made by the Tax Reform Act of 1976 in the method of accounting for certain corporations engaged in farming.....	Amdt. 219 to H.R. 3477

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(Introduced by Mr. Allen for himself and Mr. Sparkman.) Re: Individuals providing companion "sitting" placement services not to be treated as employers for purposes of employment taxes.....	Amdt. 221 to H.R. 3477
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(Introduced by Mr. Allen for himself and others.) To postpone IRS revenue ruling 77-85 affecting investment annuities.....	Amdt. 243 to H.R. 3477
To permit employment agencies placing companion sitters to be exempt from the Internal Revenue Code requirements imposed on employers in regard to FICA—social security—and FUTA—unemployment taxes.....	UP amdt. 944 to H.R. 3387
(Introduced by Mr. Danforth for himself and others.) To reduce social security contributions rate for public and nonprofit employers.....	Amdt. 1615 to H.R. 9346
To provide an income tax deduction for employee social security taxes.....	Amdt. 1619 to H.R. 9346
To reduce from 40 percent to 20 percent the additional refundable tax credit for conversions.....	UP amdt. 1001 to H.R. 5263
To authorize payments to States of an amount equal to moneys expended by such States for erroneous supplemental benefits payments.....	UP amdt. 1064 to H.R. 9346
To provide that persons engaged in the trade or business of referring individuals to serve as personal attendants, companions or household care persons for children, the elderly or disabled shall not be treated as employers of such persons where the individuals providing the referral service are compensated on a fee basis and neither pay nor receive wages of the individuals actually providing "sitting" services.....	Amdt. 960 to H.R. 1904
To provide that persons engaged in the trade or business of referring individuals to serve as personal attendants, companions or household care persons for children, the elderly or disabled shall not be treated as employers of such persons where the individuals providing the referral service are compensated on a fee basis and neither pay nor receive wages of the individuals actually providing "sitting" services.....	Amdt. 961 to H.R. 2849
To provide that persons engaged in the trade or business of referring individuals to serve as personal attendants, companions or household care persons for children, the elderly or disabled shall not be treated as employers of such persons where the individuals providing the referral service are compensated on a fee basis and neither pay nor receive wages of the individuals actually providing "sitting" services.....	Amdt. 962 to H.R. 3373
To exempt certain barges from the tax on fuel.....	Amdt. 1931 to H.R. 8309

(Introduced by Mr. Bumpers for himself and others.) To repeal a portion of sec. 227 of Public Law 92-638 and preserve right of election for those teaching hospitals that choose the cost-basis method of reimbursement.....	Amdt. 3586 to H.R. 5285
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SENATE RESOLUTIONS

(Introduced by Mr. Heins for himself and others.) Relating to unfair competition by foreign industries	S. Res. 279
(Introduced by Mr. Hollings for himself and others.) Relating to customs duties on textiles..	S. Res. 324

SENATE CONCURRENT RESOLUTIONS

(Introduced by Mr. Glenn for himself and others.) Relating to disapproval of import relief to domestic producers of nuts, bolts, and large screws.....	S. Con. Res. 66
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ALLEN, MARYON, Alabama

(Introduced by Mr. Hollings for himself and others.) To amend the Trade Act of 1974.....	S. 2920
(Introduced by Mr. Heins for himself and others.) To promote steel trade negotiations under the Trade Act of 1974.....	S. 3058
(Introduced by Mr. Tower for himself and others.) To amend the Internal Revenue Code of 1954.....	S. 3285

AMENDMENTS

(Introduced by Mr. Hollings for himself and others.) Re: Elimination of textiles as products subject to negotiated tariff reductions.....	Amdt. 4016 to H.R. 13511
(Introduced by Mr. Hollings for himself and others.) Re: Elimination of textiles as products subject to negotiated tariff reductions.....	Amdt. 4017 to H.R. 13511
(Introduced by Mr. Bumpers for himself and others.) Re: Reimbursement for certain medicare costs....	Amdt. 4491 to H.R. 13511

ANDERSON, WENDELL R., Minnesota

(Introduced by Mr. Stone for himself and others.) To amend title XVIII of the Social Security Act to authorize payment under the medicare program for certain services performed by chiropractors....	S. 76	(Introduced by Mr. Clark for himself and others.) To amend title II of the Social Security Act to establish a new consumer price index for older Americans for calculating automatic cost-of-living benefit increases, to provide for semiannual cost-of-living increases, and to modify the social security retirement test.....	S. 780
(Introduced by Mr. Inouye for himself and others.) To amend the Social Security Act to provide for inclusion of the services of licensed registered nurses under medicare and medicaid.....	S. 104	(Introduced by Mr. McIntyre for himself and others.) To amend the Internal Revenue Code of 1954 to provide income tax incentives for the conservation of energy used to heat or cool residences and commercial buildings, and for the utilization of renewable fuel energy sources.....	S. 800
(Introduced by Mr. Inouye for himself and others.) To amend the Social Security Act to provide for the payment of services by psychologists, and for other purposes.....	S. 123	(Introduced by Mr. Schweiker for himself and others.) To amend the Internal Revenue Code of 1954 to permit a taxpayer to deduct, or to claim a credit for, amounts paid as tuition to provide education for himself, for his spouse, or for his dependents.....	S. 834
(Introduced by Mr. Talmadge for himself and others.) To strengthen the capability of the Government to detect, prosecute, and punish fraudulent activities under the medicare and medicaid programs, and for other purposes.....	S. 143	(Introduced by Mr. Anderson for himself and Mr. Humphrey.) To amend the Tariff Schedules of the United States to permit the free entry of Canadian petroleum—including reconstituted crude shale oil, provided that an equivalent amount of the same kind and quality of domestic crude petroleum and crude shale oil has been exported to Canada.....	S. 848
(Introduced by Mr. Inouye for himself and others.) To amend part B of title XI of the Social Security Act to assure appropriate participation by professional registered nurses in peer review, and related activities authorized thereunder.....	S. 223	(Introduced by Mr. Stone for himself and others.) To amend the Internal Revenue Code of 1954 to allow a deduction to individuals who rent their principal residences for a portion of the real property taxes paid or accrued by their landlords.....	S. 856
(Introduced by Mr. Both for himself and others.) College Tuition Tax Relief Act of 1977.....	S. 311	(Introduced by Mr. Hart for himself and Mr. Anderson.) To provide a pilot program for review of certain existing tax expenditures, and to provide for systematic review of new tax expenditures and existing tax expenditures which are continued....	S. 921
(Introduced by Mr. Inouye for himself and others.) To amend title II of the Social Security Act to provide that the amount of the insurance benefit payable thereunder to remarried widows and widowers will not be reduced on account of their remarriage	S. 368	(Introduced by Mr. Eagleton for himself and others.) To amend title II of the Social Security Act to reduce from 20 to 10 years the period of time that a divorced woman's marriage to an individual must have lasted for her to qualify for wife's or widow's benefits on the basis of the wages and self-employment income of such individual	S. 942
(Introduced by Mr. Pell for himself and others.) To amend title VII of the Social Security Act to provide that benefit checks shall be mailed for delivery on the day preceding a Saturday, Sunday, or legal public holiday, and to amend sec. 3020 of title 38, United States Code, relating to the time of delivery of benefit checks paid under laws administered by the Veterans' Administration.....	S. 543	(Introduced by Mr. McGovern for himself and others.) To amend title XVIII of the Social Security Act to include, as a home health service, nutritional counseling provided by or under the supervision of a registered dietitian.....	S. 1110
(Introduced by Mr. Clark for himself and others.) To amend title XVIII of the Social Security Act to provide payment for rural health clinic services...	S. 708	(Introduced for Mr. Anderson for himself and others.) To amend the Internal Revenue Code of 1954 to provide an additional itemized deduction for older individuals who rent their principal residences	S. 1134
(Introduced by Mr. Anderson for himself and others.) To amend the Internal Revenue Code of 1954 to allow a deduction for expense allocable to the use of any portion of a dwelling unit in the trade or business of providing day care services whether or not such portion is exclusively used in such trade or business.....	S. 749		
(Introduced by Mr. Burdick for himself and others.) To amend the Internal Revenue Code of 1954 to allow an individual an income tax deduction for the expenses of traveling to and from a temporary construction project worksite.....	S. 779		

ANDERSON, WENDELL R., Minnesota—Continued

- (Introduced by Mr. Humphrey for himself and others.) To amend the Internal Revenue Code of 1954 to provide a tax credit for the purchase and installation of certain energy conservation devices in a taxpayer's principal residence and in other buildings ----- S. 1284
- (Introduced by Mr. Sasser for himself and others.) To amend the Internal Revenue Code of 1954 to suspend the imposition of interest on a deficiency of income taxes which results from an error of an employee of the Internal Revenue Service, and for other purposes ----- S. 1379
- (Introduced by Mr. Kennedy for himself and others.) To establish a transitional system of hospital cost containment by providing for incentives and restraints to contain the rate of increases in hospital revenues, to establish a system of capital allocation designed to encourage communities to avoid the creation of unneeded and duplicative hospital facilities and services, to provide for the publication and disclosure of information useful to the public in making decisions about health care, to provide for the development of permanent reforms in hospital reimbursement designed to provide incentives for the efficient and effective use of hospital resources, and for other purposes ----- S. 1391
- To amend the Internal Revenue Code of 1954 to provide that individuals who marry each other during the taxable year may elect to file income tax returns for that taxable year based on their marital status at the beginning of such year ----- S. 1475
- (Introduced by Mr. Moynihan for himself and Mr. Anderson.) To amend the Internal Revenue Code of 1954 to allow a credit against tax for amounts paid by an individual as elementary or secondary school tuition for the education of his dependent children ----- S. 1570
- (Introduced by Mr. Stone for himself and others.) To amend the Internal Revenue Code of 1954 to exempt certain State and local government retirement systems from taxation, and for other purposes ----- S. 1587
- (Introduced by Mr. Anderson for himself and others.) To amend the Internal Revenue Code of 1954 to treat the conducting of certain games by tax-exempt organizations as not being an unrelated trade or business ----- S. 1606
- (Introduced by Mr. Culver for himself and others.) To amend the Internal Revenue Code of 1954 to provide for a deduction for additions to a reserve for product liability losses ----- S. 1611
- (Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 to permit heads of households to use the standard deduction used by married persons ----- S. 1644
- (Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to provide that the Federal excise tax on telephone service does not apply to amounts paid as State tax on the same service ----- S. 1774
- To amend the Internal Revenue Code of 1954 to permit a taxpayer to deduct, or to claim a credit for, amounts paid as tuition to provide education for himself, for his spouse, or for his dependents... S. 1781
- (Introduced by Mr. Anderson for himself and others.) To amend the Internal Revenue Code of 1954 to allow individuals to compute the amount of the deduction for payments into retirement savings on the basis of the compensation of their spouses, and for other purposes ----- S. 1788
- (Introduced by Mr. Cranston for himself and others.) To amend the Social Security Act to strengthen and improve the program of Federal support for foster care of dependent children with special needs, and for other purposes ----- S. 1928
- To amend the Fair Labor Standards Act of 1938, to require prenotification to affected employees and communities of dislocation of business concerns, to provide assistance (including retraining) to employees who suffer employment loss through the dislocation of business concerns, to business concerns threatened with dislocation, and to affected communities, to prevent Federal support for unjustified dislocation, and for other purposes. S. 1966
- To amend the Internal Revenue Code of 1954 to allow a variable rate investment credit with respect to a newly constructed section 1250 property and to allow such credit to individuals in connection with their investment in newly constructed principal residences ----- S. 2039
- (Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 to permit a taxpayer to claim a credit for amounts paid as tuition to provide education for himself, for his spouse, or for his dependents, and to provide that such credit is refundable ----- S. 2142
- (Introduced by Mr. Gravel for himself and others.) To amend sec. 4940 of the Internal Revenue Code of 1954 to reduce the excise tax based on the investment income of private foundations from 4 percent to 2 percent ----- S. 2204
- (Introduced by Mr. Heins for himself and others.) To amend the Antidumping Act of 1921, the Trade Act of 1974 and the Tariff Act of 1930 to improve procedures relating to the determination of certain unfair foreign trade practices ----- S. 2317
- (Introduced by Mr. Moynihan for himself and others.) To authorize an appropriation to reimburse certain expenditures for social services provided by the States prior to Oct. 1, 1975, under titles I, IV, VI, X, XIV, and XVI of the Social Security Act ----- S. 2360

ANDERSON, WENDELL R., Minnesota—Continued

(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the exclusion from gross income of certain employer educational assistance programs	S. 2388	(Introduced by Mr. Church for himself and others.) To implement the International Sugar Agreement between the United States and foreign countries; to protect the welfare of consumers of sugar and of those engaged in the domestic sugar-producing industry; to promote the export trade of the United States; and for other purposes.....	S. 2900
(Introduced by Mr. Eagleton for himself and others.) To amend the Internal Revenue Code of 1954 to allow an individual a credit against tax equal to 15 percent of the social security taxes paid by that individual during the taxable year..	S. 2459	(Introduced by Mr. Moynihan for himself and others.) To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions	S. 3111
(Introduced by Mr. Nelson for himself and others.) To amend the Social Security Act and the Internal Revenue Code of 1954 to provide that disability insurance benefits and the medicare program shall be financed from general revenues (pursuant to annual authorizations) rather than through the imposition of employment and self-employment taxes as at present, and to adjust the rates of such taxes (for purposes of financing the OASI program) accordingly.....	S. 2508	To clarify the application of Revenue Ruling 69-502 and 76-259 to profit-sharing plans and defined benefit plans.....	S. 3316
(Introduced by Mr. Gravel for himself and others.) To amend the Internal Revenue Code of 1954 to defer from income certain amounts deferred pursuant to State or local public employee deferred compensation plans.....	S. 2627	(Introduced by Mr. Wallop for himself and others.) To amend the Internal Revenue Code of 1954 to provide that nonresident aliens are taxable on gain from the sale or exchange of farming property and undeveloped real property at capital gains rates.....	S. 3414
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to provide an equitable tax structure for small and independent companies, and for other purposes..	S. 2669	(Introduced by Mr. Matsunaga for himself and others.) To amend the Internal Revenue Code of 1954 to allow a credit for contributions to the United States Olympic Committee.....	S. 3455
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to provide simplification, reform, and relief for small business.....	S. 2742	AMENDMENTS	
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to provide a more equitable estate tax treatment of joint interests in farm and closely held business property.....	S. 2865	(Introduced by Mr. Church for himself and others.) To provide an optional retirement income credit or tax credit for the elderly for 1976.....	Amdt. 190 to H.R. 3477
(Introduced by Mr. Bentsen for himself and others.) To impose quotas on the importation of beef in order to assure an adequate supply of quality beef at staple prices for the American consumer.....	S. 2895	(Introduced by Mr. Moynihan for himself and others.) Re: Review of Canadian tax impact on U.S. broadcasters.....	Amdt. 228 to H.R. 3477
(Introduced by Mr. Hollings for himself and others.) To amend the Trade Act of 1974.....	S. 2920	(Introduced by Mr. Inouye for himself and others.) (In the nature of a substitute.) Provides for the coverage of the services of psychologists under medicare	Amdt. 450 to S. 123
(Introduced by Mr. Mathias for himself and Mr. Anderson.) To amend the Internal Revenue Code of 1954 to provide that a married individual who files a separate return may be taxed at the same rate as an unmarried individual.....	S. 2041	(Introduced by Mr. Bayh for himself and others.) To authorize the use of set-aside acreage for production of agricultural commodities used to produce fuels	Amdt. 1489 to H.R. 5263
To amend the Internal Revenue Code of 1954 to increase the investment tax credit for qualified farm property to 16 percent, effective as of January 1, 1976.....	S. 2966	To extend the tax credit for home heating oil to propane gas used for home heating purposes.....	UP amdt. 1015 H.R. 526
		(Introduced by Mr. McIntyre for himself and Mr. Anderson.) To make wood-burning equipment eligible for the residential energy credit.....	Amdt. 1521 to H.R. 5263
		(Introduced by Mr. Danforth for himself and others.) To provide a refundable tax credit for State and local governments and non-profit organizations	Amdt. 1553 to H.R. 9346
		(Introduced by Mr. Danforth for himself and others.) To reduce social security contributions rate for public and nonprofit employers.....	Amdt. 1615 to H.R. 9346
		(Introduced by Mr. Gravel for himself and others.) To provide a \$200 million increase in title XX funding in fiscal year 1979, \$250 million in fiscal year 1980, and \$300 million in fiscal year 1981....	Amdt. 3077 to H.R. 7200

ANDERSON, WENDELL R., Minnesota—Continued

AMENDMENTS—Continued

To amend the tariff schedules of the United States respecting the tariff treatment accorded to certain plastics or rubber.....	Amdt. 3478 to H.R. 5285
(Introduced by Mr. Bumpers for himself and others.) To repeal a portion of sec. 227 of Public Law 92-603 and preserve right of election for those teaching hospitals that choose the cost-basis method of reimbursement.....	Amdt. 3596 to H.R. 5285
(Introduced by Mr. Bumpers for himself and others.) Re: Reimbursement for certain medicare costs....	Amdt. 4491 to H.R. 13511
(Introduced by Mr. Muskie for himself and others.) To clarify the congressional intent of the joint resolution with respect to the effect of a State legislature's action of rescission.....	Amdt. 3678 to H.R. 13511
(Introduced by Mr. Nelson for himself and others.) Re: Hospital reimbursement reforms and hospital cost containment	Amdt. 3848 to H.R. 13511
(Introduced by Mr. Morgan for himself and others.) Re: Social services grants.....	Amdt. 3851 to H.R. 13511
(Introduced by Mr. Hollings for himself and others.) Re: Elimination of textiles as products subject to negotiated tariff reductions.....	Amdt. 4016 to H.R. 13511
(Introduced by Mr. Hollings for himself and others.) Re: Elimination of textiles as products subject to negotiated tariff reductions.....	Amdt. 4017 to H.R. 13511
(Introduced by Mr. Church for himself and others.) Re: Income tax exclusion for amounts from sale of principal residence.....	Amdt. 4031 to H.R. 13511
Re: State-sanctioned bingos operated by tax-exempt organizations	Amdt. 4065 to H.R. 13511

SENATE CONCURRENT RESOLUTIONS

(Introduced by Mr. Dole for himself and others.) Disapproving Presidential action regarding the sugar industry.....	S. Con. Res. 88
(Introduced by Mr. Glenn for himself and others.) Relating to disapproval of import relief to domestic producers of nuts, bolts, and large screws....	S. Con. Res. 66

SENATE RESOLUTIONS

(Introduced by Mr. Hollings for himself and others.) Relating to customs duties on textiles...	S. Res. 324
To disapprove the meat imports quota system.....	S. Res. 477
Social security financing reform.....	S. Res. 534

BAKER, HOWARD H., JR., Tennessee

(Introduced by Mr. Clark for himself and others.) To amend title XVIII of the Social Security Act to provide payment for rural health clinic services.....	S. 708	(Introduced by Mr. Gravel for himself and others.) To amend sec. 4940 of the Internal Revenue Code of 1954 to reduce the excise tax based on the investment income of private foundations from 4 percent to 2 percent.....	S. 2204
(Introduced by Mr. Baker for himself and others.) To amend the Internal Revenue Code of 1954 to provide a permanent reduction in the rates of taxes paid by individuals.....	S. 730	(Introduced by Mr. Baker for himself and others.) To establish a family security program, to provide public service jobs for certain public assistance recipients, to provide a voucher program for private sector employment, to increase the earned income credit, for other purposes.....	S. 2777
(Introduced by Mr. Baker for himself and others.) To amend the Internal Revenue Code of 1954 to provide a tax credit based upon the creation of new jobs and increased employment in private industry	S. 731	(Introduced by Mr. Hollings for himself and others.) To amend the Trade Act of 1974.....	S. 2920
(Introduced by Mr. Baker for himself and others.) To amend the Internal Revenue Code of 1954 to provide for a permanent reduction in the rate of small business corporations.....	S. 732	(Introduced by Mr. Hansen for himself and others.) To amend the Internal Revenue Code of 1954 to provide pre-1969 tax treatment for capital gains...	S. 3065
(Introduced by Mr. Baker for himself and others.) To amend the Internal Revenue Code of 1954 to increase the amount of the dividend exclusion.....	S. 733	(Introduced by Mr. Danforth for himself and others.) To amend the Antidumping Act, 1921, the Tariff Act of 1930, sec. 801 of the Revenue Act of 1916, and for other purposes.....	S. 3127
(Introduced by Mr. Baker for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the exclusion from taxation of a limited amount of interest on savings.....	S. 734	(Introduced by Mr. Baker for himself and Mr. Sasser.) To amend the Internal Revenue Code of 1954 relating to estate taxes to provide that the election to use the alternate valuation date may be made on a return that is filed late.....	S. 3381
(Introduced by Mr. Baker for himself and others.) To amend the Internal Revenue Code of 1954 to permit the accelerated depreciation of property placed in service in areas of high unemployment...	S. 735	(Introduced by Mr. Wallop for himself and others.) To amend the Internal Revenue Code of 1954 to provide that nonresident aliens are taxable on gain from the sale or exchange of farming property and undeveloped real property at capital gains rates.....	S. 3414
(Introduced by Mr. Baker for himself and others.) To provide American Stock Ownership Plans for those of modest income by allowing deferral of taxes on certain funds invested in common stock...	S. 736	(Introduced by Mr. Morgan for himself and others.) To amend the tax laws of the United States to encourage the preservation of independent local newspapers	S. 3441
(Introduced by Mr. Baker for himself and others.) To amend the Internal Revenue Code of 1954 to provide income tax incentives for the conservation of energy used to heat or cool residences.....	S. 737	AMENDMENTS	
(Introduced by Mr. Stevens for himself and others.) To provide Vietnam-era veterans bonuses through tax credits.....	S. 1115	(Introduced by Mr. Danforth for himself and others.) To permanently reduce the Federal tax rates.....	Amdt. 200 to H.R. 3477
(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 with respect to contributions to candidates for public office.....	S. 1471	(Introduced by Mr. Weicker for himself and others.) To authorize energy stamp demonstrations.....	Amdt. 1545 to H.R. 5263
(Introduced by Mr. Both for himself and others.) To provide for permanent tax rate reduction for individuals and businesses.....	S. 1800	(Introduced by Mr. Goldwater for himself and others.) To repeal social security retirement test.....	Amdt. 1581 to H.R. 9346
(Introduced by Mr. Baker for himself and Mr. Tower.) To amend the Internal Revenue Code of 1954 to provide a credit against tax to an individual who constructs, purchases, or rehabilitates a principal residence in a revitalization area and to a lending institution which provides financing for such an individual, and for other purposes...	S. 2021	(Introduced by Mr. Danforth for himself and others.) To reduce social security contributions rate for public and nonprofit employers.....	Amdt. 1615 to H.R. 9346
		(Introduced by Mr. Morgan for himself and others.) Re: Independent Newspaper Act.....	Amdt. 3847 to H.R. 13511
		(Introduced by Mr. Baker for himself and others.) Re: Targeted employment tax credit.....	Amdt. 3585 to H.R. 13511
		(Introduced by Mr. Baker for himself and Mr. Benton.) Re: Technical Corrections Act of 1976.....	Amdt. 3975 to H.R. 13511

BAKER, HOWARD H., JR., Tennessee—Continued

AMENDMENTS—Continued

- (Introduced by Baker for himself and Mr. Bentsen.)
To provide an Exemption from the 10-percent
manufacturers excise tax on the sale of trailers and semitrailers..... Amdt. 3975 to
H.R. 13511
- (Introduced by Mr. Dole for himself and others.)
Re: Reflecting earned income tax credit in with- Amdt. 3995 to
holding H.R. 13511
- (Introduced by Mr. Bellmon for himself and others.) Amdt. 3996 'o
Re: Elimination of separate WIN tax credit..... H.R. 13511
- (Introduced by Mr. Hollings for himself and others.)
Re: Elimination of textiles as products subject to Amdt. 4016 to
negotiated tariff reductions..... H.R. 13511
- (Introduced by Mr. Hollings for himself and others.)
Re: Elimination of textiles as products subject to Amdt. 4017 to
negotiated tariff reductions..... H.R. 13511
- (Introduced by Mr. Bellmon for himself and others.)
Re: Treatment of welfare payments in determining Amdt. 4029 to
support H.R. 13511

SENATE RESOLUTIONS

- (Introduced by Mr. Heinz for himself and others.)
Relating to unfair competition by foreign indus- S. Res. 279
tries

SENATE CONCURRENT RESOLUTIONS

- (Introduced by Mr. Byrd of West Virginia for him-
self and Mr. Baker.) That the Congress approves
the extension of nondiscriminatory treatment with
respect to the products of the Hungarian People's S. Con.
Republic Res. 76
- (Introduced by Mr. Baker for himself and Mr.
Heinz.) Relating to fair trade in the steel S. Con.
industry Res. 78

BARTLETT, DEWEY F., Oklahoma

(Introduced by Mr. Talmadge for himself and others.) To strengthen the capability of the Government to detect, prosecute, and punish fraudulent activities under the medicare and medicaid programs, and for other purposes.....	S. 143	(Introduced by Mr. Helms for himself and others.) To amend title XVIII of the Social Security Act to authorize payment under the supplemental medical insurance program for services furnished by physician extenders.....	S. 1385
(Introduced by Mr. Goldwater for himself and others.) To repeal the earnings limitation of the Social Security Act for all workers age 65 and over	S. 146	(Introduced by Mr. Bartlett for himself and Mr. Bellmon.) To amend the Internal Revenue Code of 1954 to exempt certain organizations from private foundation status.....	S. 1485
To amend title II of the Social Security Act to repeal the earnings limitation for all workers age 62 and over, and to increase to \$4,200 the amount of outside earnings which (subject to further increases under the automatic adjustment provisions) is admitted an individual each year without any deduction from benefits thereunder.....	S. 172	(Introduced by Mr. Bellmon for himself and Mr. Bartlett.) To amend title XVIII of the Social Security Act to authorize payment under the supplementary medical insurance program for services furnished by physician extenders, nurse practitioners, and clinical staff of community mental health centers.....	S. 1486
(Introduced by Mr. Burdick for himself and others.) To amend the Internal Revenue Code of 1954 to exempt certain agricultural aircraft from the aircraft use tax, to provide for the refund of the gasoline tax to the agricultural aircraft operator, and for other purposes.....	S. 196	To amend the Federal Unemployment Tax Act to provide that recipients of unemployment compensation must be willing to accept any suitable work, and that such recipients must accept less suitable work after exhausting over 50 percent of such benefits; and to provide that students receiving Federal educational assistance may not receive unemployment compensation.....	S. 1521
(Introduced by Mr. Bellmon for himself and others.) To amend the headnote to the Tariff Schedules of the United States.....	S. 237	(Introduced by Mr. Bartlett for himself and Mr. Bellmon.) To amend sec. 447 of the Internal Revenue Code pertaining to accounting procedures for businesses operating nurseries.....	S. 1858
(Introduced by Mr. Bellmon for himself and Mr. Bartlett.) To amend Public Law 88-482.....	S. 239	To amend the Customs Administrative Act of 1938 to prohibit the Secretary of the Treasury from extending the privilege of admission free of duty without entry of their baggage and effects to high officials of the U.S. Government.....	S. 1904
(Introduced by Mr. Laxalt for Mr. Bartlett and others.) To amend the Internal Revenue Code of 1954 with respect to income earned abroad by U.S. citizens living or residing abroad.....	S. 388	(Introduced by Mr. Bartlett for himself and Mr. Bellmon.) To amend sec. 447 of the Internal Revenue Code pertaining to the accounting procedures for businesses operating nurseries.....	S. 1990
(Introduced by Mr. Stevens for himself and others.) To amend title II of the Social Security Act to increase to \$5,100 the annual amount which individuals may earn without suffering deductions from benefits on account of excess earnings.....	S. 588	(Introduced by Mr. Gravel for himself and others.) To amend sec. 4940 of the Internal Revenue Code of 1954 to reduce the excise tax based on the investment income of private foundations from 4 percent to 2 percent.....	S. 2204
(Introduced by Mr. Hansen for himself and others.) To amend title II of the Social Security Act to increase the increment in old-age benefits payable to individuals who delay their retirement beyond age 65.....	S. 615	(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the exclusion from gross income of certain employer educational assistance programs	S. 2388
(Introduced by Mr. Clark for himself and others.) To amend title XVIII of the Social Security Act to provide payment for rural health clinic services... ..	S. 708	(Introduced by Mr. Bellmon for himself and others.) To impose quotas on the importation of beef, including processed beef and beef quantities in the form of live cattle, when the domestic market price of cattle is less than 110 per centum of parity and to impose custom duties on such articles when the domestic market price of cattle is less than 80 per centum of parity.....	S. 2484
(Introduced by Mr. Bartlett for himself and others.) To amend sec. 1011(d) of the Tax Reform Act of 1976.....	S. 772		
To amend the Internal Revenue Code of 1954 to increase from \$1,000,000 to \$10,000,000 the exemption from industrial development bond treatment for certain small issues.....	S. 800		
(Introduced by Mr. Laxalt for himself and others.) To amend medicare provisions as they relate to rural health facilities.....	S. 918		

BARTLETT, DEWEY F., Oklahoma—Continued

To amend the Internal Revenue Code of 1954 with respect to the tax treatment of earned income of U.S. citizens and resident aliens from sources without the United States, and for other purposes..	S. 2529
To amend the Employee Retirement Income Security Act of 1974, and the Internal Revenue Code of 1954 to improve the administration and fairness of provisions relating to employee benefit plans..	S. 2703
(Introduced by Mr. Bartlett for himself and others.) To amend the Internal Revenue Code of 1954 with respect to certain charitable contributions.....	S. 2825
(Introduced by Mr. Bentsen for himself and others.) To impose quotas on the importation of beef in order to assure an adequate supply of quality beef at staple prices for the American consumer.....	S. 2895
To amend the Internal Revenue Code of 1954 to reduce the excise tax based on investment income of private foundations.....	S. 2921
(Introduced by Mr. Bartlett for himself and Mr. Bellmon.) To revise present nursery exemption in sec. 447(a), title 26, U.S.C. to apply regardless of form of business or present method of accounting	S. 2922
(Introduced by Mr. Hansen for himself and other.) To amend the Internal Revenue Code of 1954 to provide pre-1969 tax treatment for capital gains..	S. 3065

BARTLETT, DEWEY F., Oklahoma—Continued

AMENDMENTS

To allow a bankrupt to rescind any revival or reaffirmation within 30 days of such action..... Amdt. 3578 to S. 2208

To require that all future increases for Members of Congress, Federal judges, and other senior Federal officials be subject to a rollcall vote in both the House and Senate and to repeal pay increases granted Members of Congress, Federal judges, and other senior Federal officials..... UP amdt. 111 to H.R. 4800

(Introduced by Mr. Bartlett for himself and others.) To repeal tax preference under the minimum tax on excess intangible drilling costs..... Amdt. 211 to H.R. 3477

(Introduced by Mr. Bartlett for himself and others.) To postpone the effective date for tax preference under the minimum tax on intangible drilling costs Amdt. 212 to H.R. 3477

To postpone the effective date for tax preference under the minimum tax for intangible drilling costs of "independent oil and/or gas producers"--- Amdt. 216 to H.R. 3477

Re: Inapplicability of tax preference under the minimum tax on excess intangible drilling costs to "independent oil and/or gas producers"..... Amdt. 217 to H.R. 3477

To provide an increase in exemption from industrial development bond treatment for issues under \$10,000,000 Amdt. 223 to H.R. 3477

(Introduced by Mr. Tower for himself and others.) Re: Effective date for revision of tax preference under the minimum tax relating to intangible drilling expenses in excess of related income.... Amdt. 245 to H.R. 3477

(Introduced by Mr. Bellmon for himself and Mr. Bartlett.) To exempt price control for marginal production Amdt. 1497 to H.R. 5263

(Introduced by Mr. Bellmon for himself and Mr. Bartlett.) To phase out price control for domestic crude oil..... Amdt. 1498 to H.R. 5263

(Introduced by Mr. Bellmon for himself and Mr. Bartlett.) To modify crude oil price controls and decontrol of newly discovered and marginal well crude oil..... Amdt. 1499 to H.R. 5263

(Introduced by Mr. Bellmon for himself and Mr. Bartlett.) To exempt price control for newly discovered crude oil..... Amdt. 1500 to H.R. 5263

(Introduced by Mr. Bellmon for himself and others.) To exempt price control for enhanced recovery crude oil..... Amdt. 1501 to H.R. 5263

(Introduced by Mr. Bellmon for himself and others.) To define stripper wells..... Amdt. 1502 to H.R. 5263

(Introduced by Mr. Percy for himself and others.) To provide a 5-year residency requirement for aliens receiving SSI and requires any immigrant to have a sponsor who will contract to support of support..... Amdt. 1702 to H.R. 7200

To provide that long-term care facilities, formed before May 26, 1969, will not be classified as private foundations for tax purposes..... UP amdt. 2026 to H.R. 13511

(Introduced by Mr. Danforth for himself and others.) To eliminate the authorization of \$500 million in fiscal relief for States and local governments Amdt. 3808 to H.R. 13511

Re: Private foundations..... Amdt. 3987 to H.R. 13511

(Introduced by Mr. Bartlett for himself and others.) To amend the Emergency Petroleum Allocation Act of 1973 to exempt from controls deep stripper well crude oil production, and to clarify the original intent of the "stripper well" amendment..... Amdt. 4088 to H.R. 13511

SENATE CONCURRENT RESOLUTIONS

(Introduced by Mr. Dole for himself and others.) Disapproving Presidential action regarding the sugar industry..... S. Con. Res. 38

(Introduced by Mr. Dole for himself and others.) Regarding imposition of import fees on crude oil S. Con. Res. 78

SENATE RESOLUTIONS

(Introduced by Mr. Griffin, for himself and others.) Relating to disapproval of proposed social security standards..... S. Res. 416

BAYH, BIRCH, Indiana

<p>(Introduced by Mr. Dole for himself and others.) To provide that the changes made by the Tax Reform Act of 1976 to the exclusion for sick pay shall apply to taxable years beginning after Dec. 31, 1976.....</p>	S. 4	<p>(Introduced by Mr. Bayh for himself and others.) To amend title XVIII of the Social Security Act to provide for coverage under pt. B of medicare for routine exfoliative cytology tests for the diagnosis of uterine cancer.....</p>	S. 940
<p>(Introduced by Mr. Stone for himself and others.) To amend title XVIII of the Social Security Act to authorize payment under the medicare program for certain services performed by chiropractors....</p>	S. 76	<p>(Introduced by Mr. Eagleton for himself and others.) To amend title II of the Social Security Act to reduce from 20 to 10 years the period of time that a divorced woman's marriage to an individual must have lasted for her to qualify for wife's or widow's benefits on the basis of the wages and self-employment income of such individual.....</p>	S. 942
<p>(Introduced by Mr. Inouye for himself and others.) To amend the Social Security Act to provide for inclusion of the services of licensed registered nurses under medicare and medicaid.....</p>	S. 104	<p>(Introduced by Mr. Hart for himself and others.) To amend sec. 5701 of the Internal Revenue Code of 1954 to establish a health protection tax.....</p>	S. 1260
<p>(Introduced by Mr. Inouye for himself and others.) To amend the Social Security Act to provide for the payment of services by psychologists, and for other purposes.....</p>	S. 123	<p>To provide for a partially refundable incremental tax credit.....</p>	S. 1427
<p>(Introduced by Mr. Bayh for himself and others.) To amend title II of the Social Security Act to eliminate the special dependency requirements for entitlement to husband's and widower's insurance benefits, to provide benefits for widowed fathers with minor children, to make certain other changes so that benefits for husbands, widowers, and fathers will be payable on the same basis as benefits for wives, widows, and mothers, and to permit the payment of benefits to a married couple on their combined earnings record where that method of computation provides a higher combined benefit.....</p>	S. 304	<p>(Introduced by Mr. Bayh for himself and Mr. Byrd of West Virginia.) To amend title II of the Social Security Act to increase to \$5,100 the annual amount which individuals may earn without suffering deductions from benefits and to provide for an eventual phasing out of such limitation for workers 65 years of age and over.....</p>	S. 1455
<p>(Introduced by Mr. Ribicoff for himself and others.) To amend title XVIII of the Social Security Act to authorize payment under the supplementary medical insurance program for optometric and medical vision care.....</p>	S. 514	<p>(Introduced by Mr. Bayh for himself and Mr. Inouye.) To amend title XIX of the Social Security Act to assure that the criteria employed for determining the extent to which income and resources are available to applicants for medical assistance will be the same in those States which do, and in those States which do not, automatically extend eligibility for such assistance to recipients of supplementary security income.....</p>	S. 1914
<p>(Introduced by Mr. Pell for himself and others.) To amend title VII of the Social Security Act to provide that benefit checks shall be mailed for delivery on the day preceding a Saturday, Sunday, or legal public holiday, and to amend sec. 3020 of title 38, United States Code, relating to the time of delivery of benefit checks paid under laws administered by the Veterans' Administration.....</p>	S. 543	<p>(Introduced by Mr. Gravel for himself and others.) To amend sec. 4940 of the Internal Revenue Code of 1954 to reduce the excise tax based on the investment income of private foundations from 4 percent to 2 percent.....</p>	S. 2204
<p>(Introduced by Mr. Clark for himself and others.) To amend title XVIII of the Social Security Act to provide payment for rural health clinic services..</p>	S. 706	<p>(Introduced by Mr. Heinz for himself and others.) To amend the Antidumping Act of 1921, the Trade Act of 1974 and the Tariff Act of 1930 to improve procedures relating to the determination of certain unfair foreign trade practices.....</p>	S. 2317
<p>(Introduced by Mr. Humphrey for himself and others.) To amend title II of the Social Security Act so as to liberalize the conditions governing eligibility of blind persons to receive disability insurance benefits thereunder.....</p>	S. 753	<p>(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the exclusion from gross income of certain employer educational assistance programs.....</p>	S. 2338
<p>(Introduced by Mr. Bayh for himself and others.) To amend the worker adjustment provisions of the Trade Act of 1974 in order to provide that workers may be covered under certification of eligibility to apply for such assistance if they are totally or partially separated from adversely affected employment within 2 years before the date of the petition for such certification.....</p>	S. 939	<p>(Introduced by Mr. Mathias for himself and Mr. Bayh.) To amend the Internal Revenue Code of 1954 to provide that trusts established for the payment of product and professional liability claims and related expenses shall be exempt from income tax, and that a deduction shall be allowed for contributions to such trusts.....</p>	S. 2564
		<p>(Introduced by Mr. Church for himself and others.) To implement the International Sugar Agreement between the United States and foreign countries; to protect the welfare of consumers of sugar and of those engaged in the domestic sugar-producing industry; to promote the export trade of the United States; and for other purposes....</p>	S. 2990

BAYH, BIRCH, Indiana—Continued

(Introduced by Mr. Case for himself and others.)
To eliminate discrimination with regard to mental illness under medicare.....

S. 8181

(Introduced by Mr. Bayh for himself and others.)
To amend the Tax Reform Act of 1976.....

S. 8301

(Introduced by Mr. Wallop for himself and others.)
To amend the Internal Revenue Code of 1964 to provide that nonresident aliens are taxable on gain from the sale or exchange of farming property and undeveloped real property at capital gain rates.....

S. 3414

AMENDMENTS

(Introduced by Mr. Church for himself and others.)
To provide an optional retirement income credit or tax credit for the elderly for 1976.....

Amdt. 190 to
H.R. 8477

(Introduced by Mr. Inouye for himself and others.)
(In the nature of a substitute.) Provides for the coverage of the services of psychologists under medicare.....

Amdt. 450
to S. 123

(Introduced by Mr. Bayh for himself and others.)
To authorize use of set-aside acreage for production of agricultural commodities used to produce fuels.....

Amdt. 1489 to
H.R. 5263

(Introduced by Mr. Metzenbaum for himself and others.) To impose excise tax on business use of oil and natural gas.....

Amdt. 1505 to
H.R. 5263

(Introduced by Mr. Goldwater for himself and others.) To repeal the social security retirement test.....

Amdt. 1551 to
H.R. 5322

(Introduced by Mr. Goldwater for himself and others.) To repeal social security retirement test..

Amdt. 1552 to
H.R. 5322

(Introduced by Mr. Percy for himself and others.)
To exempt automotive fuels composed of at least 10 percent nonpetroleum derived alcohol from the present Federal excise tax of 4 cents per gallon..

Amdt. 966 to
H.R. 8444

(Introduced by Mr. Goldwater for himself and others.) To repeal social security retirement test..

Amdt. 1581 to
H.R. 9346

To liberalize conditions governing eligibility of blind persons to receive disability benefits.....

UP amdt. 1056
to H.R. 9346

To increase capital expenditure allowance with respect to which \$12 million small issue rule applies in case of urban development action grant facilities.....

Amdt. 3992 to
H.R. 13511

To provide coverage, under pt. B of medicare, for "Pap smear" tests for the diagnosis of uterine cancer for women over 65.....

UP amdt. 2130
to H.R. 11711

(Introduced by Mr. Javits for himself and others.)
To include limited coverage for mental illness necessary care and services, except for long-term institutional care.....

Amdt. 4738 to
H.R. 9434

Re: Industrial development bonds for facilities involving urban development action grants.....

Amdt. 4087 to
H.R. 13511

Re: Medicare coverage of routine tests for uterine cancer.....

Amdt. 3991 to
H.R. 13511

Re: Industrial development bonds for UDAG facilities.....

Amdt. 3992 to
H.R. 13511

Re: Establishment of National Alcohol Fuels Commission.....

Amdt. 3993 to
H.R. 13511

(Introduced by Mr. Church for himself and others.)

Re: Income tax exclusion for amounts from sale of principal residence.....

Amdt. 4031 to
H.R. 13511

(Introduced by Mr. Morgan for himself and others.)
Re: Amendments to the Clayton Antitrust Act....

Amdt. 4036 to
H.R. 13511

(Introduced by Mr. Morgan for himself and others.)

Re: Additional limits on tax deductions for anti-trust penalties.....

Amdt. 4037 to
H.R. 13511

SENATE RESOLUTIONS

(Introduced by Mr. Heinz for himself and others.)
Relating to unfair competition by foreign industries.....

S. Res. 279

SENATE CONCURRENT RESOLUTIONS

(Introduced by Mr. Glenn for himself and others.)
Relating to disapproval of import relief to domestic producers of nuts, bolts, and large screws....

S. Con.
Res. 66

BELLMON, HENRY, Oklahoma

(Introduced by Mr. Inouye for himself and others.) To amend the headnote to the Tariff Schedules of the United States.....	S. 237	(Introduced by Mr. Bartlett for himself and Mr. Bellmon.) To amend sec. 447 of the Internal Re- venue Code pertaining to accounting procedures for businesses operating nurseries.....	S. 1858
(Introduced by Mr. Bellmon for himself and Mr. Bartlett.) To amend Public Law 88-482.....	S. 239	To amend title IV of the Social Security Act to allow States to provide community work and training programs under State plans for aid and services to needy families with children.....	S. 1888
(Introduced by Mr. Clark for himself and others.) To amend title XVIII of the Social Security Act to provide payment for rural health clinic services..	S. 708	(Introduced by Mr. Bellmon for himself and Mr. Brooke.) To amend title IV of the Social Security Act to require that dependent children of unem- ployed fathers be eligible for assistance under the aid to families with dependent children program, and to provide 100 percent Federal funding for such aid.....	S. 1891
(Introduced by Mr. Baker for himself and others.) To amend the Internal Revenue Code of 1954 to provide a permanent reduction in the rates of taxes paid by individuals.....	S. 730	(Introduced by Mr. Curtis for himself and others.) To repeal the carryover basis provisions added by the Tax Reform Act of 1976.....	S. 1954
(Introduced by Mr. Baker for himself and others.) To amend the Internal Revenue Code of 1954 to provide a tax credit based upon the creation of new jobs and increased employment in private industry.....	S. 731	(Introduced by Mr. Bartlett for himself and Mr. Bellmon.) To amend sec. 447 of the Internal Re- venue Code pertaining to the accounting procedures for businesses operating nurseries.....	S. 1999
(Introduced by Mr. Baker for himself and others.) To amend the Internal Revenue Code of 1954 to provide for a permanent reduction in the rate of small business corporations.....	S. 732	To amend title XIX of the Social Security Act to delay the effective date for implementing certain methods of determining reasonable costs for skilled nursing facility services and intermediate care facility services, and for other purposes....	S. 2005
(Introduced by Mr. Baker for himself and others.) To amend the Internal Revenue Code of 1954 to increase the amount of the dividend exclusion....	S. 733	(Introduced by Mr. Byrd of West Virginia for him- self and others.) To authorize the Commodity Credit Corporation to finance export credit sales of agricultural commodities and to authorize non- market economy countries to participate in certain programs of the Commodity Credit Corporation..	S. 2385
(Introduced by Mr. Baker for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the exclusion from taxation of a limited amount of interest on savings.....	S. 734	(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the exclusion from gross income of certain employer educational assistance programs.....	S. 2358
(Introduced by Mr. Baker for himself and others.) To amend the Internal Revenue Code of 1954 to permit the accelerated depreciation of property placed in service in areas of high unemployment..	S. 735	(Introduced by Mr. Bellmon for himself and others.) To impose quotas on the importation of beef, in- cluding processed beef and beef quantities in the form of live cattle, when the domestic market price of cattle is less than 110 percent of parity and to impose custom duties on such articles when the domestic market price of cattle is less than 80 percent of parity.....	S. 2484
(Introduced by Mr. Baker for himself and others.) To provide American Stock Ownership Plans for those of modest income by allowing deferral of taxes on certain funds invested in common stock..	S. 736	(Introduced by Mr. Baker for himself and others.) To establish a family security program, to provide public service jobs for certain public assistance recipients, to provide a voucher program for pri- vate sector employment, to increase the earned income credit, and for other purposes.....	S. 2777
(Introduced by Mr. Baker for himself and others.) To amend the Internal Revenue Code of 1954 to provide income tax incentives for the conservation of energy used to heat or cool residences.....	S. 737	(Introduced by Mr. Bentsen for himself and others.) To impose quotas on the importation of beef in order to assure an adequate supply of quality beef at staple prices for the American consumer.....	S. 2895
(Introduced by Mr. Bartlett for himself and Mr. Bellmon.) To amend the Internal Revenue Code of 1954 to exempt certain organizations from private foundation status.....	S. 1425	(Introduced by Mr. Bartlett for himself and Mr. Bellmon.) To revise present nursery exemption in sec. 447(a), title 26, U.S.C. to apply regardless of form of business or present method of account- ing.....	S. 2922
(Introduced by Mr. Bellmon for himself and Mr. Bartlett.) To amend title XVIII of the Social Security Act to authorize payment under the sup- plementary medical insurance program for serv- ices furnished by physician extenders, nurse practitioners, and clinical staff of community men- tal health centers.....	S. 1486		
To amend the Internal Revenue Code of 1954 to provide a wellhead tax on oil.....	S. 1707		

BELLMON, HENRY, Oklahoma—Continued

(Introduced by Mr. Hansen for himself and others.) To amend the Internal Revenue Code of 1954 to provide pre-1909 tax treatment for capital gains.....	S. 3065	(Introduced by Mr. Bellmon for himself and Mr. Bartlett.) To exempt price control for newly discovered crude oil.....	Amdt. 1500 to H.R. 5263
To amend the Internal Revenue Code of 1954 to allow an individual to exclude from gross income the gain from the sale or exchange of the individual's principal residence.....	S. 3265	(Introduced by Mr. Bellmon for himself and others.) To exempt price control for enhanced recovery crude oil.....	Amdt. 1501 to H.R. 5263
To amend the Internal Revenue Code of 1954 to provide for the nonrecognition of gain from the involuntary conversion of real property by condemnation through eminent domain.....	S. 3367	(Introduced by Mr. Bellmon for himself and others.) To define stripper wells.....	Amdt. 1502 to H.R. 5263
(Introduced by Mr. Danforth for himself and others.) To control excessive government spending	S. 3410	To add silicone controlled rectifier unit to the list of devices to conserve energy.....	UP amdt. 1008 to H.R. 5263
(Introduced by Mr. Wallop for himself and others.) To limit imports of feeder and slaughter cattle and to authorize a trade agreement for that purpose in lieu of statutory quotas.....	S. 3453	(Introduced by Mr. Percy for himself and others.) To provide a 5-year residency requirement for aliens receiving SSI and requires any immigrant to have a sponsor who will contract to support such immigrant for 5 years, or have other means of support.....	Amdt. 1702 to H.R. 7200
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to change the period for the payment of taxes under sec. 4161(a) of such code.....	S. 3466	(Introduced by Mr. Hollings for himself and others.) To eliminate the extension of tuition tax credits to elementary and secondary school students	Amdt. 3104 to H.R. 3946
(Introduced by Mr. Wallop for himself and others.) To amend the Internal Revenue Code of 1954 to provide that nonresident aliens are taxable on gain from the sale or exchange of farming property and undeveloped real property at capital gains rate.....	S. 3414	(Introduced by Mr. Baker for himself and others.) Re: Targeted employment tax credit.....	Amdt. 3585 to H.R. 13511
AMENDMENTS		To provide a credit against tax for certain taxes paid as a result of the retroactive application of the minimum tax on intangible drilling costs.....	Amdt. 3982 to H.R. 13511
(Introduced by Mr. Danforth for himself and others.) To permanently reduce the Federal tax rates.....	Amdt. 200 to H.R. 3477	(Introduced by Mr. Muskie for himself and others.) To clarify the congressional intent of the joint resolution with respect to the effect of a State legislature's action of rescission.....	Amdt. 3678 to H.R. 13511
(Introduced by Mr. Bartlett for himself and others.) To repeal tax preference under minimum costs	Amdt. 211 to H.R. 3477	(Introduced by Mr. Glenn for himself and others.) To amend and extend the Export-Import Bank Act of 1945, and for other purposes.....	Amdt. 3681 to H.R. 13511
(Introduced by Mr. Bartlett for himself and others.) To postpone the effective date for tax preference under the minimum tax for intangible drilling costs	Amdt. 212 to H.R. 3477	(Introduced by Mr. Danforth for himself and others.) To eliminate the authorization of \$500 million in fiscal relief for States and local governments	Amdt. 3608 to H.R. 13511
To delay effective date for implementing certain methods of determining reasonable costs for skilled nursing facility services and intermediate care facility services.....	UP amdt. 943 to H.R. 3387	Re: Exclusion of gain from condemnation by eminent domain.....	Amdt. 3877 to H.R. 13511
(Introduced by Mr. Bellmon for himself and Mr. Bartlett.) To exempt price control for marginal production	Amdt. 1497 to H.R. 5263	Re: Credit against tax for taxes paid as a result of a retroactive provision.....	Amdt. 3982 to H.R. 13511
(Introduced by Mr. Bellmon for himself and Mr. Bartlett.) To phase out price control for domestic crude oil.....	Amdt. 1496 to H.R. 5263	(Introduced by Mr. Bellmon for himself and others.) Re: Elimination of separate WIN tax credit.....	Amdt. 3996 to H.R. 13511
(Introduced by Mr. Bellmon for himself and Mr. Bartlett.) To modify crude oil price controls and decontrol of newly discovered and marginal well crude oil.....	Amdt. 1499 to H.R. 5263	(Introduced by Mr. Bellmon for himself and others.) Re: Treatment of welfare payments in determining support	Amdt. 4029 to H.R. 13511
		(Introduced by Mr. Chiles for himself and Mr. Bellmon.) Re: Humphrey-Hawkins amendment.....	H.R. 13511
		(Introduced by Mr. Nunn for himself and others.) Re: Conditional reductions in individual income tax rates for 1980-1983, based on limited Federal spending	Amdt. 4057 to H.R. 13511

BELLMON, HENRY, Oklahoma—Continued

AMENDMENTS—Continued

- (Introduced by Mr. Nunn for himself and others.)
Provides for additional reductions in individual income tax rates during calendar years 1980-83... Amdt. 4084 to H.R. 13511
- (Introduced by Mr. Bellmon for himself and Mr. Chilea.) Re: Full Employment and Balanced Growth Act of 1977..... Amdta. 4160-4172 to H.R. 13511
- To eliminate the WIN credit and include WIN recipients under the targeted jobs credit..... Amdt. 3996 to H.R. 13511
- To count aid to families with dependent children payments when calculating 50 percent support test Amdt. 4029 to H.R. 13511
- To eliminate retroactive tax increases by the Tax Reform Act of 1976..... UP amdt. 152 H.R. 1828
- To delay the effective date for implementing certain methods of determining reasonable costs for skilled nursing facility services and intermediate care facility services..... Amdt. 1432 to H.R. 3387

SENATE RESOLUTIONS

- (Introduced by Mr. Pearson for himself and others.)
Relating to the importance of increasing agricultural exports from the United States..... S. Res. 447

BENTSEN, LLOYD, Texas

(Introduced by Mr. Talmadge for himself and others.) To strengthen the capability of the Government to detect, prosecute, and punish fraudulent activities under the medicare and medicaid programs, and for other purposes.....	S. 143	(Introduced by Mr. Laxalt for himself and Mr. Cannon.) To amend the Internal Revenue Code of 1954 with respect to employer's duties in connection with the recording and reporting of tips....	S. 1674
(Introduced by Mr. Bentsen for himself and Mr. DeConcini.) To amend the Internal Revenue Code of 1954 to provide a tax credit for employers who increase the number of individuals they employ, or who, in periods of high unemployment, maintain full employment levels.....	S. 149	(Introduced by Mr. Bentsen for himself and others.) To amend title XVIII of the Social Security Act to provide payment for rural health clinic services.....	S. 1877
(Introduced by Mr. Burdick for himself and others.) To amend the Internal Revenue Code of 1954 to exempt certain agricultural aircraft from the aircraft use tax, to provide for the refund of the gasoline tax to the agricultural aircraft operator, and for other purposes.....	S. 196	(Introduced by Mr. Haskell for himself and others.) To amend the Trade Expansion Act of 1962 with respect to investigation of the effects on national security of importation of refined petroleum products.....	S. 2012
To protect private pension plan participants from excessive concentration of the investment of tax-exempt private pension assets in a small number of corporate stocks by amending the Internal Revenue Code of 1954 to impose reasonable investment limitations on large pension managers..	S. 285	(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 to permit a taxpayer to claim a credit for amounts paid as tuition to provide education for himself, for his spouse, or for his dependents, and to provide that such credit is refundable.....	S. 2142
(Introduced by Mr. Melcher for himself and others.) To amend the Meat Import Quota Act of 1964 to define fresh, chilled, and frozen meat, and for other purposes.....	S. 294	(Introduced by Mr. Gravel for himself and others.) To amend sec. 4940 of the Internal Revenue Code of 1954 to reduce the excise tax based on the investment income of private foundations from 4 percent to 2 percent.....	S. 2204
To make more rational and equitable the method of computing benefits under the old-age, survivors, and disability insurance system established under the Social Security Act.....	S. 559	(Introduced by Mr. Bentsen for himself and Mr. Randolph.) To amend title II of the Social Security Act to eliminate the waiting periods for disability benefits and hospital insurance benefits with respect to any individual who becomes disabled as a result of traumatic spinal cord injury.....	S. 2250
(Introduced by Mr. Bentsen for himself and others.) To amend the Trade Act of 1974 in order to authorize the President to designate any of certain countries as eligible for the tariff preferences extended to developing countries under title V of such act if the President determines that such designation is in the national economic interest..	S. 591	(Introduced by Mr. Moynihan for himself and others.) To authorize an appropriation to reimburse certain expenditures for social services provided by the States prior to Oct. 1, 1975, under titles I, IV, VI, X, XIV, and XVI of the Social Security Act.....	S. 2360
To amend the Internal Revenue Code of 1954 to encourage greater use of insulation and to promote the development of solar and geothermal energy..	S. 675	To amend the Internal Revenue Code of 1954 to provide tax incentives to encourage the creation and growth of new and innovative firms.....	S. 2363
To amend the Tariff Schedules of the United States to raise the value limit for personal articles which may be imported duty free by returning residents, and for other purposes.....	S. 677	(Introduced by Mr. Bentsen for himself and others.) To amend title 23, United States Code, to authorize Federal aid highway programs through fiscal year 1982, and for other purposes.....	S. 2440
(Introduced by Mr. Bentsen for himself and others.) To make it easier to comply with certain Federal employee benefit plan requirements by amending the Internal Revenue Code of 1954 and the Employee Retirement Income Security Act of 1974 to eliminate dual Treasury and Labor Department jurisdiction over certain requirements, to reduce the number of reports and other paperwork required thereunder, and for other purposes.....	S. 901	(Introduced by Mr. Bentsen for himself and others.) To amend the Internal Revenue Code of 1954 to provide a graduated exclusion from gross income for long-term capital gains and a graduated non-recognition of long-term capital losses for individuals.....	S. 2608
To amend the Tariff Schedules of the United States to increase from \$100 to \$300 the value of articles which may be imported duty free by, or for the account of, any person arriving in the United States who is a returning resident of the United States.....	S. 1009	(Introduced by Mr. Bentsen for himself and others.) To impose quotas on the importation of beef and to impose labeling requirements on imported beef in order to assure an adequate supply of quality beef at stable prices for the American consumer..	S. 2624
		(Introduced by Mr. Bentsen for himself and others.) To impose quotas on the importation of beef in order to assure an adequate supply of quality beef at stable prices for the American consumer.....	S. 2695

BENTSEN, LLOYD, Texas—Continued

(Introduced by Mr. Church for himself and others.) To implement the International Sugar Agreement between the United States and foreign countries; to protect the welfare of consumers of sugar and of those engaged in the domestic sugar-producing industry; to promote the export trade of the United States; and for other purposes.....	S. 2900	(Introduced by Mr. Talmadge for himself and Mr. Bentsen.) To amend the Employee Retirement Income Security Act of 1974 to permit a church plan to continue after 1982 to provide benefits for employees of organizations controlled by or associated with the church and to make certain clarifying amendments to the definition of church plan...	S. 3182
To amend the Internal Revenue Code of 1954 to provide uniform accounting of pension liabilities of tax-exempt pension funds.....	S. 2992	To amend the Internal Revenue Code of 1954 and the Employee Retirement Income Security Act of 1974 to simplify paperwork requirements and streamline enforcement.....	S. 3193
To amend the Internal Revenue Code of 1954 to provide a credit against tax for certain expenditures in connection with the rehabilitation of certain buildings	S. 2903	To amend the Internal Revenue Code of 1954 to allow the tax-exempt status of the interest of certain life insurance accounts to flowthrough to policyholders	S. 3218
(Introduced by Mr. DeConcini for himself and others.) To provide for the administration of the Internal Revenue Code of 1954 without regard to certain revenue rulings relating to the definition of the term "employee".....	S. 3037	To amend the Internal Revenue Code of 1954 to facilitate the investment of sec. 403(b) teacher annuities in mutual funds.....	S. 3257
(Introduced by Mr. Hansen for himself and others.) To amend the Internal Revenue Code of 1954 to provide pre-1969 tax treatment for capital gains...	S. 3065	(Introduced by Mr. Tower for himself and others.) To amend the Internal Revenue Code of 1954.....	S. 3285
(Introduced by Mr. Danforth for himself and others.) To amend the Antidumping Act of 1921, the Tariff Act of 1930, sec. 801 of the Revenue Act of 1916, and for other purposes.....	S. 3127	(Introduced by Mr. Bentsen for himself and Mr. Matsunaga.) To amend the Internal Revenue Code of 1954 to reduce income taxes, and for other purposes	S. 3321
(Introduced by Mr. Allen for himself and others.) To provide that certain statutory subsistence received by State police officers will not retroactively be included in gross income.....	S. 3134	(Introduced by Mr. Bentsen for himself and others.) To suspend the duty on freight cars until the close of June 30, 1982.....	S. 3326
To amend the Internal Revenue Code of 1954 to provide for the treatment of defined contribution retirement plans funded exclusively by employer IRA contributions.....	S. 3140	To suspend certain Treasury Department and Internal Revenue Service action dealing with State and local financing.....	S. 3370
(Introduced by Mr. Talmadge for himself and Mr. Bentsen.) To amend the Internal Revenue Code of 1954 to permit a church plan to continue after 1982 to provide benefits for employees of organizations controlled by or associated with the church and to make certain clarifying amendments to the definition of the church plan.....	S. 3172	To amend the Internal Revenue Code of 1954 to make technical corrections in the provisions relating to individual retirement accounts.....	S. 3402
(Introduced by Mr. Talmadge for himself and Mr. Bentsen.) To amend sec. 403(b) of the Internal Revenue Code of 1954 with respect to computation of the exclusion allowance for ministers and lay employees of the church, and to amend secs. 403(b)(2)(B), 415(c)(4), 415(d)(1), and 415(d)(2) and to add a new section 415(c)(8) to extend the special elections for sec. 403(b) annuity contracts to employees of churches, conventions, or associations of churches, and their agencies and to permit a de minimis contribution amount in lieu of such elections.....	S. 3173	To provide rapid depreciation for certain expenditures required by mandatory OSHA health and safety standards.....	S. 3404
(Introduced by Mr. Laxalt for himself and Mr. Curtis.) To amend sec. 118 of the Internal Revenue Code of 1954 to clarify the treatment of contributions in aid of construction to regulated electric or gas utilities.....	S. 3176	(Introduced by Mr. Matsunaga for himself and others.) To amend the Internal Revenue Code of 1954 to allow a credit for contributions to the United States Olympic Committee.....	S. 3455
		(Introduced by Mr. Haskell for himself and others.) To extend for 2 years and modify the Federal income tax credit for employment of new employees.....	S. 3491
		To amend the Internal Revenue Code of 1954 to facilitate tax exempt financing of public water resource projects and to allow advanced refundings of obligations issued to finance public airports, docks, and wharves.....	S. 3515
		AMENDMENTS	
		(Introduced by Mr. Church for himself and others.) To provide an optional retirement income credit or tax credit for the elderly for 1976.....	Amdt. 190 to H.R. 3477
		Re: Revision of item of tax preference under the minimum tax relating to intangible expenses in excess of related income.....	Amdt. 222 to H.R. 3447

BENTSEN, LLOYD, Texas—Continued

AMENDMENTS—Continued

(Introduced by Mr. Moyrhan for himself and others.) Re: Review of Canadian tax impact on U.S. broadcasters.....	Amdt. 228 to H.R. 3477
To authorize acquisition of the Space Center Memorial Hospital in Nassau Bay, Tex., in order to transfer thereto the functions of the PHS hospital in Galveston, and to close the Galveston facility	UP amdt. 842 to H.R. 422
(Introduced by Mr. Hollings for himself and others.) To eliminate the extension of tuition tax credits to elementary and secondary school students	Amdt. 3104 to H.R. 3946
To limit the tuition tax credit to postsecondary expenses	Amdt. 3462 to H.R. 12050
To limit the tuition tax credit to postsecondary expenses	Amdt. 3463 to H.R. 12050
To limit the tuition tax credit to postsecondary expenses	Amdt. 3466 to H.R. 12050
(Introduced by Mr. Bumpers for himself and others.) To repeal a portion of sec. 227 of Public Law 92-603 and preserve right of election for those teaching hospitals that choose the cost-basis method of reimbursement.....	Amdt. 3586 to H.R. 5285
(Introduced by Mr. Muskie for himself and others.) To clarify the congressional intent of the joint resolution with respect to the effect of a State legislature's action of rescission.....	Amdt. 3678 to H.R. 13511
(Introduced by Mr. Danforth for himself and others.) To eliminate the authorization of \$500 million in fiscal relief for States and local governments	Amdt. 3808 to H.R. 13511
(Introduced by Mr. Baker for himself and Mr. Bentsen.) Re: Technical Corrections Act of 1976.....	Amdt. 3975 to H.R. 13511
(Introduced by Baker for himself and Mr. Bentsen.) To provide an exemption from the 10-percent manufacturers excise tax on the sale of trailers and semitrailers.....	Amdt. 3975 [sic] to H.R. 13511
Re: Presidential Commission on Pension Policy.....	Amdt. 4023 to H.R. 13511
Re: Effective date for recapture of losses where amount "at risk" is less than zero.....	Amdt. 4024 to H.R. 13511
Re: Treatment of dry hole costs for purposes of the minimum tax.....	Amdt. 4028 to H.R. 13511
Re: Regulatory conflicts and duplication.....	Amdt. 4040 to H.R. 13511
To make technical corrections to the provisions of the tax law affecting individual retirement accounts	Amdt. 4042 to H.R. 13511

AMENDMENTS—Continued

(Introduced by Mr. Bartlett for himself and others.) To amend the Emergency Petroleum Allocation Act of 1973 to exempt from controls deep stripper well crude oil production, and to clarify the original intent of the "stripper well" amendment.....	Amdt. 4088 to H.R. 13511
(Introduced by Mr. Bumpers for himself and others.) Re: Reimbursement for certain medicare costs....	Amdt. 4491 to H.R. 13511

SENATE CONCURRENT RESOLUTIONS

(Introduced by Mr. Glenn for himself and others.) Relating to disapproval of import relief to domestic producers of nuts, bolts, and large screws.....	S. Con. Res. 60
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BIDEN, JOSEPH R., JR., Delaware

		AMENDMENTS		
(Introduced by Mr. Dole for himself and others.) To provide that the changes made by the Tax Reform Act of 1976 to the exclusion for sick pay shall apply to taxable years beginning after Dec. 31, 1976.....	S. 4	(Introduced by Mr. Church for himself and others.) To provide an optional retirement income credit or tax credit for the elderly for 1976.....	Amdt. 190 to H.R. 3477	
(Introduced by Mr. Stone for himself and others.) To amend the Internal Revenue Code of 1954 to allow a deduction to individuals who rent their principal residences for a portion of the real property taxes paid or accrued by their landlords.....	S. 856	(Introduced by Mr. Laxalt for himself and Mr. Biden.) To provide an additional jobs tax credit for employing the handicapped.....	Amdt. 197 to H.R. 3477	
To amend the Federal Election Campaign Act of 1971, and the Internal Revenue Code of 1954 to provide for the disposition of excess campaign contributions held by a defeated candidate for Federal elective office or a retired, resigned, or deceased holder of such office.....	S. 982	(Introduced by Mr. Muskie for himself and others.) To clarify the congressional intent of the joint resolution with respect to the effect of a State legislature's action of rescission.....	Amdt. 3678 to H.R. 13511	
(Introduced by Mr. Church for himself and others.) To amend title II of the Social Security Act to revise the provisions relating to automatic cost-of-living increases in benefits, and for other purposes.....	S. 1248	(Introduced by Mr. Hollings for himself and others.) Re: Elimination of textiles as products subject to negotiated tariff reductions.....	Amdt. 4016 to H.R. 13511	
To amend title II of the Social Security Act to increase to \$6,000 the annual amount which individuals may earn without suffering deductions from their social security benefits on account of excess earnings.....	S. 1466	(Introduced by Mr. Hollings for himself and others.) Re: Elimination of textiles as products subject to negotiated tariff reductions.....	Amdt. 4017 to H.R. 13511	
To repeal the changes in the exclusion for sick pay made by the Tax Reform Act of 1976, and for other purposes.....	S. 2196	(Introduced by Mr. Morgan for himself and others.) Re: Amendments to the Clayton Antitrust Act....	Amdt. 4036 to H.R. 13511	
(Introduced by Mr. Nelson for himself and others.) To amend the Social Security Act and the Internal Revenue Code of 1954 to provide that disability insurance benefits and the medicare program shall be financed from general revenues (pursuant to annual authorizations) rather than through the imposition of employment and self-employment taxes as at present, and to adjust the rates of such taxes (for purposes of financing the OASI program) accordingly.....	S. 2503	(Introduced by Mr. Morgan for himself and others.) Re: Additional limits on tax deductions for anti-trust penalties.....	Amdt. 4037 to H.R. 13511	
(Introduced by Mr. Gravel for himself and others.) To amend the Internal Revenue Code of 1954 to defer from income certain amounts deferred pursuant to State or local public employee deferred compensation plans.....	S. 2627	(Introduced by Mr. Nunn for himself and others.) Re: Conditional reductions in individual income tax rates for 1980-1983, based on limited Federal spending.....	Amdt. 4057 to H.R. 13511	
(Introduced by Mr. Ribicoff for himself and others.) To amend the Internal Revenue Code of 1954 to provide relief to residential and certain institutional users of refined petroleum products in the event of a Presidential adjustments of imports of petroleum.....	S. 3057	(Introduced by Mr. Nunn for himself and others.) Provides for additional reductions in individual income tax rates during calendar years 1980-83....	Amdt. 4084 to H.R. 13511	

BROOKE, EDWARD W., Massachusetts

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| (Introduced by Mr. Dole for himself and others.)
To provide that the changes made by the Tax Reform Act of 1976 to the exclusion for sick pay shall apply to taxable years beginning after Dec. 31, 1976..... | S. 4 | (Introduced by Mr. Church for himself and others.)
To amend titles II, VII, XI, XVI, XVIII, and XIX of the Social Security Act to provide for the improved administration of the old-age, survivors, and disability insurance program, the supplemental security income program, and the medicare program by a newly established independent Social Security Administration, to separate social security trust fund items from the general Federal budget, to prohibit the mailing of certain notices with social security and supplemental security income benefit checks, and for other purposes..... | S. 1194 |
| (Introduced by Mr. McIntyre for himself and Mr. Brooke.) To amend the Internal Revenue Code of 1954 to provide income tax incentives for the conservation of energy used to heat or cool residences and commercial buildings and for the utilization of renewable fuel energy sources..... | S. 17 | (Introduced by Mr. Hart for himself and others.)
To amend sec. 5701 of the Internal Revenue Code of 1954 to establish a health protection tax..... | S. 1200 |
| (Introduced by Mr. Brooke for himself and Mr. McIntyre.) To amend the Internal Revenue Code..... | S. 97 | (Introduced by Mr. Talmadge for himself and others.) To provide for the reform of the administrative and reimbursement procedures currently employed under the medicare and medicaid programs, and for other purposes..... | S. 1470 |
| (Introduced by Mr. Inouye for himself and others.)
To amend the Social Security Act to provide for the payment of services by psychologists, and for other purposes..... | S. 123 | (Introduced by Mr. Javits for himself and others.)
To provide for equalizing the costs of unemployment compensation, revising the extended benefits program, and for other purposes..... | S. 1853 |
| To amend title XVIII of the Social Security Act to provide for payment for out-of-hospital prescription drugs and eyeglasses..... | S. 176 | (Introduced by Mr. Bellmon for himself and Mr. Brooke.) To amend title IV of the Social Security Act to require that dependent children of unemployed fathers be eligible for assistance under the aid to families with dependent children program, and to provide 100 percent Federal funding for such aid..... | S. 1891 |
| To eliminate the requirement of a 3-day prior hospitalization to be eligible for home health care and extended care services..... | S. 177 | (Introduced by Mr. Cranston for himself and others.) To amend the Social Security Act to strengthen and improve the program of Federal support for foster care of dependent children with special needs, and for other purposes..... | S. 1928 |
| (Introduced by Mr. Inouye for himself and others.)
To provide for a greater utilization of the professional services of qualified professional psychiatric nurses in the medicare and medicaid programs..... | S. 233 | (Introduced by Mr. Domenici for himself and others.) To amend title XVIII of the Social Security Act to eliminate certain restrictions and limitations imposed for the receipt of home health services, to redesignate such services as "home care services," to broaden the items and services included within such term "home care services," and otherwise to expand, improve, and make more accessible home care services to those in need thereof; and to amend title XIX to include home care services (as defined in title XVIII) among the services which must be covered under an approved State plan for medical assistance under title XIX..... | S. 2009 |
| (Introduced by Mr. Mathias for himself and others.)
To promote economy, efficiency, and improved service in the financing, administration, and delivery of social welfare service provided for under Federal law..... | S. 277 | To amend the Internal Revenue Code of 1954 to provide a credit for amounts contributed to an individual housing account..... | S. 2050 |
| (Introduced by Mr. Javits for himself and others.)
To establish a national health insurance system for maternal and child health care..... | S. 370 | (Introduced by Mr. Moynihan for himself and others.) To authorize an appropriation to reimburse certain expenditures for social services provided by the States prior to Oct. 1, 1975, under titles I, IV, VI, X, XIV, and XVI of the Social Security Act..... | S. 2300 |
| (Introduced by Mr. Pell for himself and others.)
To amend title VII of the Social Security Act to provide that benefit checks shall be mailed for delivery on the day preceding a Saturday, Sunday, or legal public holiday, and to amend sec. 3020 of title 38, United States Code, relating to the time of delivery of benefit checks paid under laws administered by the Veterans' Administration..... | S. 543 | (Introduced by Mr. Javits for himself and others.)
To amend title XIX of the Social Security Act to provide that certain handicapped individuals shall be eligible for medical assistance..... | S. 2505 |
| To amend title II of the Social Security Act to increase the amount a recipient may earn before deductions are made from benefits due to excess earnings..... | S. 565 | | |
| To amend title II of the Social Security Act to shorten the marriage duration requirements for eligibility for benefits for a divorced wife..... | S. 566 | | |
| (Introduced by Mr. Hansen for himself and others.)
To amend title II of the Social Security Act to increase the increment in old-age benefits payable to individuals who delay their retirement beyond age 65..... | S. 615 | | |
| (Introduced by Mr. Humphrey for himself and others.) To amend title II of the Social Security Act so as to liberalize the conditions governing eligibility of blind persons to receive disability insurance benefits thereunder..... | S. 753 | | |

BROOKE, EDWARD W., Massachusetts—Continued

(Introduced by Mr. Hansen for himself and others.)
To amend the Internal Revenue Code of 1954 to
provide pre-1960 tax treatment for capital gains... S. 3065

(Introduced by Mr. Case for himself and others.)
To eliminate discrimination with regard to mental
illness under medicare..... S. 3181

(Introduced by Mr. Brooke for himself and Mr.
Durkin.) To amend title XVI of the Social Secu-
rity Act to assure that, for purposes of the Supple-
mental Security Income program, interest income
received by an individual from a negotiated order
of withdrawal account will be treated the same
as interest income received from an account on
which interest is payable on a quarterly basis.... S. 3252

(Introduced by Mr. Bayh for himself and others.)
To amend the Tax Reform Act of 1976..... S. 3301

To amend the Internal Revenue Code of 1954..... S. 3394

AMENDMENTS

(Introduced by Mr. Church for himself and others.)
To provide an optional retirement income credit
or tax credit for the elderly for 1976..... Amdt. 190 to
H.R. 3477

To strike provision authorizing State welfare de-
partments to make checks to AFDC recipients and
landlords or utility companies for up to 50 per-
cent of the recipient's total payments..... UP :mdt. 945
to H.R. 3287

(Introduced by Mr. Metzenbaum for himself and
others.) To impose excise tax on business use of
oil and natural gas..... Amdt. 1505 to
H.R. 5263

(Introduced by Mr. Domenici for himself and
others.) To provide energy cost credit for the
elderly Amdt. 1523 to
H.R. 5263

(Introduced by Mr. Javits for himself and others.)
Re congressional disapproval of adjustments to
refined petroleum products imports..... Amdt. 1529 to
H.R. 5263

To modify residential energy credit..... Amdt. 1535
to H.R. 5263

To include home heating oil rebate..... Amdt. 1536
to H.R. 5263

To eliminate requirement that items eligible for
residential credit conform to existing standards... Amdt. 1537
to H.R. 5263

To reduce the renewable energy source residential
energy credit..... Amdt. 1538
to H.R. 5263

(Introduced by Mr. Hathaway for himself and
others.) To provide tax credit for home heating
oil Amdt. 1540 to
H.R. 5263

(Introduced by Mr. Bumpers for himself and
others.) To repeal a portion of sec. 227 of Public
Law 92-603 and preserve right of election for
those teaching hospitals that choose the cost-basis
method of reimbursement..... Amdt. 3586 to
H.R. 5285

(Introduced by Mr. Javits for himself and others.)
To include limited coverage for mental illness
necessary care and services, except for long-term
institutional care..... Amdt. 4788 to
H.R. 9434

(Introduced by Mr. Glenn for himself and others.)
To amend and extend the Export-Import Bank
Act of 1945, and for other purposes..... Amdt. 3681 to
H.R. 13511

(Introduced by Mr. Griffin for himself and others.)
Re: Indexing compensation plans for public em-
ployees Amdt. 3686 to
H.R. 13511

(Introduced by Mr. Bumpers for himself and others.)
Re: Reimbursement for certain medicare costs... Amdt. 4491 to
H.R. 13511

SENATE CONCURRENT RESOLUTIONS

(Introduced by Mr. Dole for himself and others.)
Regarding imposition of import fees on crude
oil S. Con.
Res. 73

SENATE RESOLUTIONS

(Introduced by Mr. Hathaway for himself and
others.) To disapprove waiver of the countervail-
ing duty on certain items of Government sub-
sidized fish imported from Canada..... S. Res. 483

BUMPERS, DALE, Arkansas

(Introduced by Mr. Bumpers for himself and others.) To amend title II of the Social Security Act to increase to \$4,800 the amount of outside earnings permitted without deductions from benefits thereunder.....	S. 87	(Introduced by Mr. Moyrhan for himself and others.) To authorize an appropriation to reimburse certain expenditures for social services provided by the States prior to Oct. 1, 1973, under titles I, IV, VI, X, XIV, and XVI of the Social Security Act.....	S. 2360
(Introduced by Mr. Church for himself and others.) To amend the Social Security Act to roll back the deductible and coinsurance charges under part A of medicare to the 1976 levels, and for other purposes.....	S. 185	(Introduced by Mr. Gravel for himself and others.) To amend the Internal Revenue Code of 1954 to defer from income certain amounts deferred pursuant to State or local public employee deferred compensation plans.....	S. 2627
(Introduced by Mr. Burdick for himself and others.) To amend the Internal Revenue Code of 1954 to exempt certain agricultural aircraft from the aircraft use tax, to provide for the refund of the gasoline tax to the agricultural aircraft operator, and for other purposes.....	S. 196	To remove a tax incentive for the splitting up of families, and for other purposes.....	S. 2628
To provide for the recognition of nonprofit health maintenance organizations as charitable organizations.....	S. 211	(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to provide an equitable tax structure for small and independent companies, and for other purposes.....	S. 2669
(Introduced by Mr. Pell for himself and others.) To amend title VII of the Social Security Act to provide that benefit checks shall be mailed for delivery on the day preceding a Saturday, Sunday, or legal public holiday, and to amend sec. 3020 of title 38, United States Code, relating to the time of delivery of benefit checks paid under laws administered by the Veterans' Administration.....	S. 543	(Introduced by Mr. Hollings for himself and others.) To amend the Trade Act of 1974.....	S. 2620
(Introduced by Mr. Clark for himself and others.) To amend title XVIII of the Social Security Act to provide payment for rural health clinic services.....	S. 708	(Introduced by Mr. Helms for himself and others.) To provide for the safeguarding of taxpayer rights, and for other purposes.....	S. 2629
(Introduced by Mr. Helms for himself and others.) To amend the Internal Revenue Code of 1954 to provide that certain liens for taxes shall not be valid unless actually entered and recorded in the office in which the lien is filed.....	S. 803	(Introduced by Mr. Hansen for himself and others.) To amend the Internal Revenue Code of 1954 to provide pre-1969 tax treatment for capital gains.....	S. 3065
(Introduced by Mr. Bayh for himself and others.) To amend title XVIII of the Social Security Act to provide for coverage under pt. B of medicare for routine exfoliative cytology tests for the diagnosis of uterine cancer.....	S. 940	(Introduced by Mr. Allen for himself and others.) To provide that certain statutory subsistence received by State police officers will not retroactively be included in gross income.....	S. 3134
(Introduced by Mr. McClellan for himself and others.) To amend the Internal Revenue Code of 1954 to exempt certain corporations from the provisions requiring the accrual method of accounting for corporations engaged in farming.....	S. 1227	AMENDMENTS	
(Introduced by Mr. Byrd of West Virginia for himself and others.) To amend sec. 218 of the Social Security Act to require that States having agreements entered into thereunder will continue to make social security payments and reports on a calendar-quarter basis.....	S. 1967	(Introduced by Mr. Bumpers for himself and others.) To delete the \$50 tax rebate and the \$50 special payments.....	Amdt. 180 to H.R. 3477
(Introduced by Mr. Gravel for himself and others.) To amend sec. 4940 of the Internal Revenue Code of 1954 to reduce the excise tax based on the investment income of private foundations from 4 percent to 2 percent.....	S. 2204	(Introduced by Mr. Church for himself and others.) To provide an optional retirement income credit or tax credit for the elderly for 1976.....	Amdt. 190 to H.R. 3477
To amend the Internal Revenue Code of 1954, as amended.....	S. 2319	(Introduced by Mr. McClellan for himself and others.) To postpone the effective date of changes made by the Tax Reform Act of 1976 in the method of accounting for certain corporations engaged in farming.....	Amdt. 219 to H.R. 3477
		To delete certain language stating the sense of the Senate concerning points of order against inclusion of incentives or mechanisms in any conference report on this measure.....	UP amdt. 967 to H.R. 5263
		To suspend the excise tax on business oil and natural gas while expeditious efforts to convert to other fuels are underway.....	UP amdt. 975 to H.R. 5263

BUMPERS, DALE, Arkansas—Continued

AMENDMENTS—Continued

To permit extension of gasoline tax whether or not tax incentives are finally adopted as part of the bill	UP amdt. 969 to H.R. 5263	Re: State-sponsored deferred compensation plans..	Amdt. 4488 to H.R. 13511
(Introduced by Mr. Metzbaum for himself and others.) To impose excise tax on business use of oil and natural gas.....	Amdt. 1506 to H.R. 5263	Re: Gain from condemnation of property by the U.S. Government.....	Amdts. 4489 and 4490 to H.R. 13511
To provide a refundable tax credit for college tuition to citizens who pay no income tax or who pay less than \$250.....	UP amdt. 1061 to H.R. 9346	To eliminate the requirement that married taxpayers must file a joint return to benefit from the exclusion for disability payments.....	UP amdt. 2002 to H.R. 13511
MOTION			
(Introduced by Mr. Jackson for himself and Mr. Bumpers.) To eliminate requirements that new energy taxes be accompanied by tax incentives....	Amdt. 1065 to H.R. 5263	(Introduced by Mr. Bumpers for himself and Mr. Kennedy.) To delete business tax incentives.....	Motion to H.R. 5263
SENATE CONCURRENT RESOLUTIONS			
Extend for 1 year through 1978 the tax treatment of certain small farming corporations.....	UP amdt. 1723 to H.R. 112	(Introduced by Mr. Glenn for himself and others.) Relating to disapproval of import relief to domestic producers of nuts, bolts, and large screws....	S. Con. Res. 66
To reduce certain income tax rates.....	UP amdt. 1907 to H.R. 13511		
To extend until Dec. 31, 1978, the time for reforming instruments establishing charitable remainder trusts and charitable lead trusts.....	Amdt. 3589 to H.R. 13511		
To eliminate requirement that married taxpayers must file a joint return in order to benefit from the exclusion for disability payments.....	Amdt. 4478 to H.R. 13511		
(Introduced by Mr. Danforth for himself and others.) To eliminate the authorization of \$500 million in fiscal relief for States and local governments	Amdt. 3506 to H.R. 13511		
(Introduced by Mr. Bumpers for himself and Mr. Kennedy.) Re: Reduction in individual income tax rates	Amdt. 3902 to H.R. 13511		
(Introduced by Mr. Bumpers for himself and Mr. Dole.) Re: Income tax exclusion for married taxpayers.....	Amdt. 4007 to H.R. 13511		
Re: Revision of sick-pay exclusion for married taxpayers	Amdt. 3587 to to H.R. 13511		
Re: Deferred compensation plans for public employees	Amdt. 3601 to H.R. 13511		
(Introduced by Mr. Hollings for himself and others.) Re: Elimination of textiles as products subject to negotiated tariff reductions.....	Amdt. 4016 to H.R. 13511		
(Introduced by Mr. Hollings for himself and others.) Re: Elimination of textiles as products subject to negotiated tariff reductions.....	Amdt. 4017 to H.R. 13511		
Re: Gain from condemnation of property by the United States Government.....	Amdt. 4034 to H.R. 13511		
Re: State-sponsored compensation plans.....	Amdt. 4064 to H.R. 13511		
Re: Income tax exclusion for married taxpayers....	Amdt. 4487 to H.R. 13511		

BURDICK, QUENTIN N., North Dakota

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| <p>(Introduced by Mr. Dole for himself and others.)
To provide that the changes made by the Tax Reform Act of 1976 to the exclusion for sick pay shall apply to taxable years beginning after Dec. 31, 1976.....</p> | S. 4 | <p>(Introduced by Mr. Church for himself and others.)
To amend titles II, VII, XI, XVI, XVIII, and XIX of the Social Security Act to provide for the improved administration of the old-age, survivors, and disability insurance program, the supplemental security income program, and the medicare program by a newly established independent Social Security Administration, to separate social security trust fund items from the general Federal budget, to prohibit the mailing of certain notices with social security any supplemental security income benefit checks, and for other purposes.....</p> | S. 1194 |
| <p>(Introduced by Mr. Inouye for himself and others.)
To amend the Social Security Act to provide for the payment of services by psychologists, and for other purposes.....</p> | S. 123 | <p>(Introduced by Mr. Church for himself and others.)
To amend title II of the Social Security Act to revise the provisions relating to automatic cost-of-living increases in benefits, and for other purposes.....</p> | S. 1243 |
| <p>(Introduced by Mr. Talmadge for himself and others.) To strengthen the capability of the Government to detect, prosecute, and punish fraudulent activities under the medicare and medicaid programs, and for other purposes.....</p> | S. 143 | <p>To amend the Internal Revenue Code of 1954 to provide that certain income from a nonmember telephone company is not taken into account in determining whether any mutual or cooperative telephone company is exempt from income tax....</p> | S. 1424 |
| <p>(Introduced by Mr. Burdick for himself and others.)
To amend the Internal Revenue Code of 1954 to exempt certain agricultural aircraft from the aircraft use tax, to provide for the refund of the gasoline tax to the agricultural aircraft operator, and for other purposes.....</p> | S. 196 | <p>(Introduced by Mr. Talmadge for himself and others.) To provide for the reform of the administrative and reimbursement procedures currently employed under the medicare and medicaid programs, and for other purposes.....</p> | S. 1470 |
| <p>(Introduced by Mr. Bayh for himself and others.)
To amend title II of the Social Security Act to eliminate the special dependency requirements for entitlement to husband's and widower's insurance benefits, to provide benefits for widowed fathers with minor children, to make certain other changes so that benefits for husbands, widowers, and fathers will be payable on the same basis as benefits for wives, widows, and mothers, and to permit the payment of benefits to a married couple on their combined earnings record where that method of computation provides a higher combined benefit.....</p> | S. 304 | <p>(Introduced by Mr. Stone for himself and others.)
To amend the Internal Revenue Code of 1954 to exempt certain State and local government retirement systems from taxation, and for other purposes.....</p> | S. 1587 |
| <p>(Introduced by Mr. Hansen for himself and others.)
To amend part B of the title XI of the Social Security Act to assure appropriate participation by optometrists in the peer review and related activities under such part.....</p> | S. 410 | <p>(Introduced by Mr. Nelson for himself and others.)
To amend the Internal Revenue Code of 1954 to provide that the Federal excise tax on telephone service does not apply to amounts paid as State tax on the same service.....</p> | S. 1774 |
| <p>(Introduced by Mr. Ribicoff for himself and others.)
To amend title XVIII of the Social Security Act to authorize payment under the supplementary medical insurance program for optometric and medical vision care.....</p> | S. 514 | <p>(Introduced by Mr. Byrd of West Virginia for himself and others.) To amend sec. 218 of the Social Security Act to require that States having agreements entered into thereunder will continue to make social security payments and reports on a calendar-quarter basis.....</p> | S. 1967 |
| <p>(Introduced by Mr. Clark for himself and others.)
To amend title XVIII of the Social Security Act to provide payment for rural health clinic services...</p> | S. 708 | <p>(Introduced by Mr. Domenici for himself and others.) To amend title XVIII of the Social Security Act to eliminate certain restrictions and limitations imposed for the receipt of home health services, to redesignate such services as "home care services," to broaden the items and services included within such term "home care services," and otherwise to expand, improve, and make more accessible home care services to those in need thereof; and to amend title XIX to include home care services (as defined in title XVIII) among the services which must be covered under an approved State plan for medical assistance under title XIX.....</p> | S. 2009 |
| <p>(Introduced by Mr. Burdick for himself and others.)
To amend the Internal Revenue Code of 1954 to allow an individual an income tax deduction for the expenses of traveling to and from a temporary construction project worksite.....</p> | S. 779 | | |

BURDICK, QUENTIN N., North Dakota—Continued

(Introduced by Mr. Byrd of West Virginia for himself and others.) To authorize the Commodity Credit Corporation to finance export credit sales of agricultural commodities and to authorize non-market economy countries to participate in certain programs of the Commodity Credit Corporation.....	S. 2385		
(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the exclusion from gross income of certain employer educational assistance programs	S. 2388		
(Introduced by Mr. Young for himself and Mr. Burdick.) To amend title XIX of the Social Security Act to provide that optional State coverage for medically needy individuals may be limited to those individuals under age 18.....	S. 2453		
(Introduced by Mr. Bellmon for himself and others.) To impose quotas on the importation of beef, including processed beef and beef quantities in the form of live cattle, when the domestic market price of cattle is less than 110 per centum of parity and to impose custom duties on such articles when the domestic market price of cattle is less than 80 per centum of parity.....	S. 2484		
(Introduced by Mr. Javits for himself and others.) To amend title XIX of the Social Security Act to provide that certain handicapped individuals shall be eligible for medical assistance.....	S. 2505		
(Introduced by Mr. Melcher for himself and Mr. Burdick.) To amend sec. 2040 of the Internal Revenue Code of 1954 to provide that a spouse's services shall be taken into account in determining whether that spouse furnished adequate consideration for jointly held property for purposes of qualifying for an exclusion from the Federal estate tax	S. 2858		
(Introduced by Mr. Bentzen for himself and others.) To impose quotas on the importation of beef in order to assure an adequate supply of quality beef at staple prices for the American consumer.....	S. 2895		
(Introduced by Mr. Church for himself and others.) To implement the International Sugar Agreement between the United States and foreign countries; to protect the welfare of consumers of sugar and of those engaged in the domestic sugar-producing industry; to promote the export trade of the United States; and for other purposes.....	S. 2900		
(Introduced by Mr. Hansen for himself and others.) To amend the Internal Revenue Code of 1954 to provide pre-1960 tax treatment for capital gains...	S. 3005		
		AMENDMENTS	
		(Introduced by Mr. Church for himself and others.) To provide an optional retirement income credit or tax credit for the elderly for 1976.....	Amdt. 190 to H.R. 3477
		(Introduced by Mr. Moynihan for himself and others.) Re: Review of Canadian tax impact on U.S. broadcasters.....	Amdt. 228 to H.R. 3477
		(Introduced by Mr. Inouye for himself and others.) (In the nature of a substitute.) Provides for the coverage of the services of psychologists under medicare	Amdt. 450 to S. 123
		(Introduced by Mr. Percy for himself and others.) To exempt automotive fuels composed of at least 10 percent nonpetroleum derived alcohol from the present Federal excise tax of 4 cents per gallon..	Amdt. 966 to H.R. 8444
		(Introduced by Mr. Muskie for himself and others.) To clarify the congressional intent of the joint resolution with respect to the effect of a State legislature's action of rescission.....	Amdt. 3678 to H.R. 13511
		SENATE CONCURRENT RESOLUTIONS	
		(Introduced by Mr. Dole for himself and others.) Disapproving Presidential action regarding the sugar industry.....	S. Con. Res. 88
		SENATE RESOLUTIONS	
		(Introduced by Mr. Pearson for himself and others.) Relating to the importance of increasing agricultural exports from the United States.....	S. Res. 447

BYRD, HARRY F., JR., Virginia

(Introduced by Mr. Talmadge for himself and others.) To strengthen the capability of the Government to detect, prosecute, and punish fraudulent activities under the medicare and medical aid programs, and for other purposes.....	S. 143
(Introduced by Mr. Goldwater for himself and others.) To repeal the earnings limitation of the Social Security Act for all workers age 65 and over	S. 146
(Introduced by Mr. Byrd for himself and others.) To postpone the effective date of the carryover basis provisions of the Internal Revenue Code of 1954	S. 2227
(Introduced by Mr. Byrd for himself and Mr. Hansen.) To amend the Internal Revenue Code of 1954 to make certain changes in the estate and gift tax provisions amended or added by the Tax Reform Act of 1976.....	S. 2228
(Introduced by Mr. Bentsen for himself and others.) To amend the Internal Revenue Code of 1954 to provide a graduated exclusion from gross income for long-term capital gains and a graduated non-recognition of long-term capital losses for individuals	S. 2608
(Introduced by Mr. Hansen for himself and others.) To amend the Internal Revenue Code of 1954 to provide pre-1969 tax treatment for capital gains..	S. 3065

AMENDMENTS

To amend the title of the bill.....	UP amdt. 153 to H.R. 1828
(Introduced by Mr. Muskie for himself and others.) To clarify the congressional intent of the joint resolution with respect to the effect of a State legislature's action of rescission.....	Amdt. 3678 to H.R. 13511

BYRD, ROBERT C., West Virginia

To implement the tax aspects of the Comprehensive National Energy Policy.....	S. 1472
(Introduced by Mr. Byrd of West Virginia for himself and others.) To amend sec. 218 of the Social Security Act to require that States having agreements entered into thereunder will continue to make social security payments and reports on a calendar-quarter basis.....	S. 1967
(Introduced by Mr. Byrd of West Virginia for himself and others.) To authorize the Commodity Credit Corporation to finance export credit sales of agricultural commodities and to authorize non-market economy countries to participate in certain programs of the Commodity Credit Corporation...	S. 2365
(Introduced by Mr. Hollings for himself and others.) To amend the Trade Act of 1974.....	S. 2920
(Introduced by Mr. Byrd of West Virginia for Mr. Long.) To amend the Internal Revenue Code of 1954, and the Tax Reduction Act of 1975, with respect to employee stock ownership plans.....	S. 3241

AMENDMENTS

(Introduced by Mr. Muskie for himself and others.) To clarify the congressional intent of the joint resolution with respect to the effect of a State legislature's action of rescission.....	Amdt. 3678 to H.R. 13511
(Introduced by Mr. Hollings for himself and others.) Re: Elimination of textiles as products subject to negotiated tariff reductions.....	Amdt. 4016 to H.R. 13511
(Introduced by Mr. Hollings for himself and others.) Re: Elimination of textiles as products subject to negotiated tariff reductions.....	Amdt. 4017 to H.R. 13511

MOTION

To commit the bill to Committee on Finance with instructions that it be reported back during the month of February 1978.....	Motion to H.R. 9346
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SENATE CONCURRENT RESOLUTIONS

(Introduced by Mr. Byrd of West Virginia for himself and Mr. Baker.) That the Congress approves the extension of nondiscriminatory treatment with respect to the products of the Hungarian People's Republic	S. Con. Res. 76
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CANNON, HOWARD W., Nevada

To amend the Internal Revenue Code of 1954 to increase the limitation on the credit for certain State-imposed gaming taxes under sec. 4464-----	S. 98	To provide assistance to aircraft operators to aid them in complying with Federal aircraft noise standards, to amend the Airport and Airway Development Act of 1970 to provide assistance to airport operators and aircraft operators to aid them in complying with noise standards, and for other purposes-----	S. 3279
(Introduced by Mr. Inouye for himself and others.) To amend the Social Security Act to provide for the payment of services by psychologists, and for other purposes-----	S. 123	AMENDMENTS	
(Introduced by Mr. Roth for himself and others.) College Tuition Tax Relief Act of 1977-----	S. 311	(Introduced by Mr. Church for himself and others.) To provide an optional retirement income credit or tax credit for the elderly for 1976-----	Amdt. 190 to H.R. 3477
(Introduced by Mr. Pell for himself and others.) To amend title VII of the Social Security Act to provide that benefit checks shall be mailed for delivery on the day preceding a Saturday, Sunday, or legal public holiday, and to amend sec. 3020 of title 38, United States Code, relating to the time of delivery of benefit checks paid under laws administered by the Veterans' Administration-----	S. 543	(Introduced by Mr. Inouye for himself and others.) (In the nature of a substitute.) Provides for the coverage of the services of psychologists under medicare-----	Amdt. 450 to S. 123
(Introduced by Mr. Clark for himself and others.) To amend title XVIII of the Social Security Act to provide payment for rural health clinic services--	S. 708		
(Introduced by Mr. Burdick for himself and others.) To amend the Internal Revenue Code of 1954 to allow an individual an income tax deduction for the expenses of traveling to and from a temporary construction project worksite-----	S. 779		
(Introduced by Mr. Cannon for himself and Mr. Laxalt.) To amend the Internal Revenue Code of 1954 to provide for specific dollar amounts for the reporting of winnings from bingo, keno, and slot machines-----	S. 1118		
(Introduced by Mr. Cannon for himself and others.) To repeal certain Federal taxes on wagering-----	S. 1411		
(Introduced by Mr. Laxalt for himself and Mr. Cannon.) To amend the Internal Revenue Code of 1954 with respect to employer's duties in connection with the recording and reporting of tips-----	S. 1674		
(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 to permit a taxpayer to claim a credit for amounts paid as tuition to provide education for himself, for his spouse, or for his dependents, and to provide that such credit is refundable-----	S. 2142		
(Introduced by Mr. Hansen for himself and others.) To amend the Internal Revenue Code of 1954 to provide pre-1969 tax treatment for capital gains--	S. 3065		
(Introduced by Mr. Laxalt for himself and Mr. Curtis.) To amend sec. 118 of the Internal Revenue Code of 1954 to clarify the treatment of contributions in aid of construction to regulated electric or gas utilities-----	S. 3176		
(Introduced by Mr. Cannon for himself and Mr. Laxalt.) To amend the Internal Revenue Code of 1954 to provide that the occupational tax on wagering shall not apply in any State in which wagering is permitted by law-----	S. 3204		

CASE, CLIFFORD P., New Jersey

(Introduced by Mr. Kennedy for himself and others.) To create a national system of health security.....	S. 3	(Introduced by Mr. Humphrey for himself and others.) To amend the Internal Revenue Code of 1954 to provide a tax credit for the purchase and installation of certain energy conservation devices in a taxpayer's principal residence and in other buildings	S. 1284
(Introduced by Mr. Stone for himself and others.) To amend title XVIII of the Social Security Act to authorize payment under the medicare program for certain services performed by chiropractors....	S. 76	(Introduced by Mr. Hathaway for himself and others.) To assure that an individual or family, whose income is increased by reason of a general increase in monthly social security benefits, will not, because of such general increase, suffer a loss of or reduction in the benefits the individual or family has been receiving under certain Federal or federally assisted programs.....	S. 1675
(Introduced by Mr. Brooke for himself and others.) To amend the Internal Revenue Code.....	S. 97	(Introduced by Mr. Javits for himself and others.) To provide for equalizing the costs of unemployment compensation, revising the extended benefits program, and for other purposes.....	S. 1853
(Introduced by Mr. Inouye for himself and others.) To amend the Social Security Act to provide for the payment of services by psychologists, and for other purposes.....	S. 123	(Introduced by Mr. Javits for himself and others.) To amend titles IV, XI, and XIX of the Social Security Act to increase the Federal matching rate for purposes of reimbursement to States under the programs of aid to needy families with children and medical assistance.....	S. 1977
(Introduced by Mr. Goldwater for himself and others.) To repeal the earnings limitation of the Social Security Act for all workers age 65 and over	S. 146	(Introduced by Mr. Gravel for himself and others.) To amend sec. 4940 of the Internal Revenue Code of 1954 to reduce the excise tax based on the investment income of private foundations from 4 percent to 2 percent.....	S. 2204
(Introduced by Mr. Bayh for himself and others.) To amend title II of the Social Security Act to eliminate the special dependency requirements for entitlement to husband's and widower's insurance benefits, to provide benefits for widowed fathers with minor children, to make certain other changes so that benefits for husbands, widowers, and fathers will be payable on the same basis as benefits for wives, widows, and mothers, and to permit the payment of benefits to a married couple on their combined earnings record where that method of computation provides a higher combined benefit.....	S. 304	(Introduced by Mr. Hollings for himself and others.) To amend the Trade Act of 1974.....	S. 2920
(Introduced by Mr. Pell for himself and others.) To amend title VII of the Social Security Act to provide that benefit checks shall be mailed for delivery on the day preceding a Saturday, Sunday, or legal public holiday, and to amend sec. 3020 of title 38, United States Code, relating to the time of delivery of benefit checks paid under laws administered by the Veterans' Administration.....	S. 543	(Introduced by Mr. Ribicoff for himself and others.) To amend the Internal Revenue Code of 1954 to provide relief to residential and certain institutional users of refined petroleum products in the event of a Presidential adjustments of imports of petroleum	S. 3057
(Introduced by Mr. Javits for himself and others.) To amend and improve the programs authorized under the Emergency Unemployment Compensation Act of 1974, and to extend such programs for 1 year, and for other purposes.....	S. 604	(Introduced by Mr. Case for himself and others.) To eliminate discrimination with regard to mental illness under medicare.....	S. 3131
(Introduced by Mr. McIntyre for himself and others.) To amend the Internal Revenue Code of 1954 to provide income tax incentives for the conservation of energy used to heat or cool residences and commercial buildings, and for the utilization of renewable fuel energy sources.....	S. 806	(Introduced by Mr. Allen for himself and others.) To provide that certain statutory subsistence received by State police officers will not retroactively be included in gross income.....	S. 3134
(Introduced by Mr. Williams for himself and Mr. Case.) To amend sec. 218 of the Social Security Act to include New Jersey in the list of States which may establish a divided retirement system for purposes of providing social security coverage of State and local employees under Federal-State agreements.....	S. 1008	To increase alternatives to institutionalization for senior citizens.....	S. 3143
		AMENDMENTS	
		(Introduced by Mr. Church for himself and others.) To provide an optional retirement income credit or tax credit for the elderly for 1976.....	Amdt. 190 to H.R. 3477
		(Introduced by Mr. Inouye for himself and others.) (In the nature of a substitute.) Provides for the coverage of the services of psychologists under medicare	Amdt. 450 to S. 123

CASE, CLIFFORD P., New Jersey—Continued

AMENDMENTS—Continued

- (Introduced by Mr. Javits for himself and others.)
To extend emergency unemployment compensation..... Amdt. 1550 to
H.R. 5322
- (Introduced by Mr. Domenici for himself and
others.) To provide energy cost credit for the elderly..... Amdt. 1523 to
H.R. 5268
- (Introduced by Mr. Hollings for himself and others.)
Re: Elimination of textiles as products subject to negotiated tariff reductions..... Amdt. 4016 to
H.R. 13511
- (Introduced by Mr. Hollings for himself and others.)
Re: Elimination of textiles as products subject to negotiated tariff reductions..... Amdt. 4017 to
H.R. 13511

SENATE RESOLUTIONS

- (Introduced by Mr. Hollings for himself and
others.) Relating to customs duties on textiles... S. Res. 324

CHAFEE, JOHN H., Rhode Island

(Introduced by Mr. Goldwater for himself and others.) To repeal the earnings limitation of the Social Security Act for all workers age 65 and over -----	S. 148	To amend the Internal Revenue Code of 1954 to give businesses more flexibility in depreciating the cost of new capital investments.....	S. 2499
(Introduced by Mr. Baker for himself and others.) To amend the Internal Revenue Code of 1954 to provide a permanent reduction in the rates of taxes paid by individuals.....	S. 739	(Introduced by Mr. Danforth for himself and others.) To amend the Internal Revenue Code of 1954 to provide permanent reductions in individual taxes.....	S. 2811
(Introduced by Mr. Baker for himself and others.) To amend the Internal Revenue Code of 1954 to provide a tax credit based upon the creation of new jobs and increased employment in private industry.....	S. 781	(Introduced by Mr. Danforth for himself and others.) To amend the Internal Revenue Code of 1954 to provide a credit against income tax for social security taxes paid by an individual....	S. 2812
(Introduced by Mr. Baker for himself and others.) To amend the Internal Revenue Code of 1954 to provide for a permanent reduction in the rate of small business corporations.....	S. 732	(Introduced by Mr. Danforth for himself and others.) To amend the Internal Revenue Code of 1954 to provide a permanent reduction in corporate taxes.....	S. 2813
(Introduced by Mr. Baker for himself and others.) To amend the Internal Revenue Code of 1954 to increase the amount of the dividend exclusion....	S. 733	(Introduced by Mr. Danforth for himself and others.) To amend the Internal Revenue Code of 1954 to stimulate long-term investment in depreciable equipment.....	S. 2814
(Introduced by Mr. Baker for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the exclusion from taxation of a limited amount of interest on savings.....	S. 734	(Introduced by Mr. Danforth for himself and others.) To amend the Internal Revenue Code of 1954 to increase the class life variance for depreciation purposes.....	S. 2815
(Introduced by Mr. Baker for himself and others.) To amend the Internal Revenue Code of 1954 to permit the accelerated depreciation of property placed in service in areas of high unemployment...	S. 735	(Introduced by Mr. Hollings for himself and others.) To amend the Trade Act of 1974.....	S. 2920
(Introduced by Mr. Baker for himself and others.) To provide American Stock Ownership Plans for those of modest income by allowing deferral of taxes on certain funds invested in common stock...	S. 736	(Introduced by Mr. Hansen for himself and others.) To amend the Internal Revenue Code of 1954 to provide pre-1969 tax treatment for capital gains...	S. 3065
(Introduced by Mr. Baker for himself and others.) To amend the Internal Revenue Code of 1954 to provide income tax incentives for the conservation of energy used to heat or cool residences.....	S. 737	(Introduced by Mr. Moynihan for himself and others.) To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.....	S. 3111
(Introduced by Mr. Burdick for himself and others.) To amend the Internal Revenue Code of 1954 to allow an individual an income tax deduction for the expenses of traveling to and from a temporary construction project worksite.....	S. 779	(Introduced by Mr. Bayh for himself and others.) To amend the Tax Reform Act of 1976.....	S. 3301
To amend title II of the Social Security Act to provide for a phasing out of the earnings limitation...	S. 1175	(Introduced by Mr. Wallop for himself and others.) To amend the Internal Revenue Code of 1954 to provide that nonresident aliens are taxable on gain from the sale or exchange of farming property and undeveloped real property at capital gains rates.....	S. 3414
(Introduced by Mr. Schweiker for himself and others.) To encourage the States to establish cost and quality standards, and to provide incentives to contain inflationary rises in hospital costs, and for other purposes.....	S. 1878	AMENDMENTS	
To amend the Internal Revenue Code of 1954 to provide certain corporate income tax reductions and to increase the amount of the surtax exemption.....	S. 2497	(Introduced by Mr. Church for himself and others.) To provide an optional retirement income credit or tax credit for the elderly for 1976.....	Amdt. 190 to H.R. 3477
To amend the Internal Revenue Code of 1954 to encourage greater investment in independent small businesses.....	S. 2498	(Introduced by Mr. Moynihan for himself and others.) To provide an accelerated depreciation allowance for investments in high unemployment areas.....	Amdt. 191 to H.R. 3477
		(Introduced by Mr. Danforth for himself and others.) To permanently reduce the Federal tax rates.....	Amdt. 200 to H.R. 3477
		To provide a special rule for jobs tax credit in high unemployment States.....	Amdt. 203 to H.R. 3477
		(Introduced by Mr. Chafee for himself and Mr. Pell.) Re: Special rule for jobs tax credit in high unemployment States.....	Amdt. 225 to H.R. 3477

CHAFEE, JOHN H., Rhode Island—Continued

AMENDMENTS—Continued

(Introduced by Mr. Chafee for himself and Mr. Pell.) Re: Special rule for jobs tax credit in high unemployment States.....	Amdt. 228 to H.R. 3477
(Introduced by Mr. Javits for himself and others.) To extend emergency unemployment compensation.....	Amdt. 1550 to H.R. 5322
To delete the section setting forth evidence required to establish a claim, thereby reserving the right of the Federal Government to examine X-rays of the claimants.....	Amdt. 693 to S. 1538
To permit the Federal Government to read X-rays of claimants who have worked less than 25 years..	UP amdt. 698 to S. 1538
(Introduced by Mr. Muskie for himself and others.) To clarify the congressional intent of the joint resolution with respect to the effect of a State legislature's action of rescission.....	Amdt. 3678 to H.R. 13511
(Introduced by Mr. Glenn for himself and others.) To amend and extend the Export-Import Bank Act of 1945, and for other purposes.....	Amdt. 3681 to H.R. 13511
(Introduced by Mr. Weicker for himself and others.) Re: Tax credit for investment in new stock issues..	Amdt. 3845 to H.R. 13511
(Introduced by Mr. Nelson for himself and others.) Re: Accelerated and simplified depreciation for small businesses.....	Amdt. 3846 to H.R. 13511
(Introduced by Mr. Hollings for himself and others.) Re: Elimination of textiles as products subject to negotiated tariff reductions.....	Amdt. 4016 to H.R. 13511
(Introduced by Mr. Hollings for himself and others.) Re: Elimination of textiles as products subject to negotiated tariff reductions.....	Amdt. 4017 to H.R. 13511
(Introduced by Mr. Metzenbaum for himself and others.) Re: Extension of investment tax credit to rehabilitation expenditures.....	Amdt. 4019 to H.R. 13511
(Introduced by Mr. Nelson for himself and others.) Re: Accelerated depreciation for small businesses	Amdt. 4058 to H.R. 13511
To prohibit the implementation of a reorganization of 12 small IRS district offices until a study can be conducted by the General Accounting Office with respect to the effect of such reorganization on taxpayers services.....	UP amdt. 2036 to H.R. 13511

SENATE CONCURRENT RESOLUTIONS

(Introduced by Mr. Dole for himself and others.) Regarding imposition of import fees on crude oil	S. Con. Res. 73
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SENATE RESOLUTIONS

(Introduced by Mr. Koth for himself and others.) Disapproval of a proposed Internal Revenue Service reorganization.....	S. Res. 475
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CHILES, LAWTON, Florida

(Introduced by Mr. Dole for himself and others.) To provide that the changes made by the Tax Reform Act of 1976 to the exclusion for sick pay shall apply to taxable years beginning after Dec. 31, 1976.....	S. 4	(Introduced by Mr. Bellmon for himself and others.) To impose quotas on the importation of beef, including processed beef and beef quantities in the form of live cattle, when the domestic market price of cattle is less than 110 per centum of parity and to impose custom duties on such articles when the domestic market price of cattle is less than 80 per centum of parity.....	S. 2484
(Introduced by Mr. Mathias for himself and others.) To amend the Tax Reform Act of 1976 to extend for 1 year the effective date of the provision relating to changes in exclusions for sick pay....	S. 62	(Introduced by Mr. Nelson for himself and others.) To amend the Social Security Act and the Internal Revenue Code of 1954 to provide that disability insurance benefits and the medicare program shall be financed from general revenues (pursuant to annual authorizations) rather than through the imposition of employment and self-employment taxes as at present, and to adjust the rates of such taxes (for purposes of financing the OASI program) accordingly.....	S. 2503
(Introduced by Mr. Talmadge for himself and others.) To strengthen the capability of the Government to detect, prosecute, and punish fraudulent activities under the medicare and medicaid programs, and for other purposes.....	S. 143	(Introduced by Mr. Domenici for himself and Mr. Chiles.) To amend the Internal Revenue Code of 1954 to provide for a credit against an employer's liability for withholding income tax on wages paid to his employees based upon the employment of individuals certified for hourly employment benefits under the Comprehensive Employment and Training Act of 1973.....	S. 2806
(Introduced by Mr. Clark for himself and others.) To amend title XVIII of the Social Security Act to provide payment for rural health clinic services..	S. 708	(Introduced by Mr. Bentsen for himself and others.) To impose quotas on the importation of beef in order to assure an adequate supply of quality beef at staple prices for the American consumer.....	S. 2895
(Introduced by Mr. Church for himself and others.) To provide a program of income tax counseling for elderly individuals.....	S. 835	(Introduced by Mr. Church for himself and others.) To implement the International Sugar Agreement between the United States and foreign countries; to protect the welfare of consumers of sugar and of those engaged in the domestic sugar-producing industry; to promote the export trade of the United States; and for other purposes....	S. 2960
(Introduced by Mr. Chiles for himself and Mr. Stone.) To amend title XVIII of the Social Security Act so as to enable certain aliens to obtain coverage under the supplemental medical insurance program established by pt. B of such title....	S. 1048	(Introduced by Mr. Wallop for himself and others.) To amend the Internal Revenue Code of 1954 to provide that nonresident aliens are taxable on gain from the sale or exchange of farming property and undeveloped real property at capital gains rate.....	S. 3414
(Introduced by Mr. McIntyre for himself and others.) To amend the Employee Retirement Income Security Act of 1974 to implement certain recommendations of the Commission on Federal Paperwork with respect to such act, to facilitate the establishment of employee retirement plans by small businesses, and for other purposes.....	S. 1745	AMENDMENTS	
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to provide that the Federal excise tax on telephone service does not apply to amounts paid as State tax on the same service.....	S. 1774	(Introduced by Mr. Church for himself and others.) To provide an optional retirement income credit or tax credit for the elderly for 1976.....	Amdt. 190 to H.R. 3477
(Introduced by Mr. Chiles for himself and Mr. Hudleston.) To amend ch. 21 of the Internal Revenue Code of 1954 to clarify certain provisions relating to the payment of social security taxes by a non-profit organization failing to file a certificate providing social security coverage for its employees..	S. 1851	(Introduced by Mr. Moynihan for himself and others.) Re: Review of Canadian tax impact on U.S. broadcasters.....	Amdt. 228 to H.R. 3477
(Introduced by Mr. Byrd of West Virginia for himself and others.) To amend sec. 215 of the Social Security Act to require that States having agreements entered into thereunder will continue to make social security payments and reports on a calendar-quarter basis.....	S. 1967	(Introduced by Mr. Domenici for himself and others). To provide energy cost credit for the elderly.....	Amdt. 1523 to H.R. 5263
(Introduced by Mr. Inouye for himself and others.) To amend the Internal Revenue Code of 1954 to eliminate the adjusted gross income limitation on the credit for the elderly, to increase the amount of such credit, and for other purposes.....	S. 2128	To allow credit for increased residential energy costs attributable to imported oil.....	Amdt. 1547 to H.R. 5263
(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the exclusion from gross income of certain employer educational assistance programs.....	S. 2266	To eliminate monthly exception to social security earnings limit.....	Amdt. 1616 to H.R. 9346

CHILES, LAWTON, Florida—Continued

AMENDMENTS—Continued

To freeze minimum social security benefits.....	Amdt. 1617 to H.R. 6346
To add a new title providing for elimination of the retirement test monthly measure except for the initial year in which monthly benefit is received...	UP amdt. 1067 to H.R. 9846
To provide for freeze of the minimum benefit at the December 1978 level.....	UP amdt. 1068 to H.R. 9846
Re: Requiring States to designate a lead agency to develop a comprehensive maternal and child health treatment system.....	Amdt. 1029 to S. 1392
To require the Secretary of Health, Education, and Welfare to report to Congress on the costs and benefits of institutions a schedule of minimum fees for a defined set of basic medical services for children which all States would have to provide.....	Amdt. 1030 to S. 1392
To require States to provide medicaid coverage for routine dental care for eligible children through age 17.....	Amdt. 1031 to S. 1392
(Introduced by Mr. Bumpers for himself and others.) To repeal a portion of sec. 227 of Public Law 92-603 and preserve right of election for those teaching hospitals that choose the cost-basis method of reimbursement.....	Amdt. 3586 to H.R. 5285
To eliminate subtitle B, Supplemental Fiscal Assistance to State and Local Governments.....	UP amdt. 1902 to H.R. 2852
(Introduced by Mr. Muskie for himself and others.) To clarify the congressional intent of the joint resolution with respect to the effect of a State legislature's action of rescission.....	Amdt. 3678 to H.R. 13511
(Introduced by Mr. Danforth for himself and others.) To eliminate the authorization of \$500 million in fiscal relief for States and local governments.....	Amdt. 3806 to H.R. 13511
(Introduced by Mr. Chiles for himself and Mr. Stone.) Re: Monthly exception to social security retirement.....	Amdt. 3882 to H.R. 13511
Re: Exclusion of certain burial funds under supplemental security income program.....	Amdt. 4027 to H.R. 13511
(Introduced by Mr. Chiles for himself and Mr. Bellmon.) Re: Humphrey-Hawkins Amendment.....	Amdt. 4051 to H.R. 13511
(Introduced by Mr. Nunn for himself and others.) Re: Conditional reductions in individual income tax rates for 1980-1983, based on limited Federal spending.....	Amdt. 4057 to H.R. 13511
(Introduced by Mr. Nunn for himself and others.) Provides for additional reductions in individual income tax rates during calendar years 1980-1983.	Amdt. 4084 to Amdt. 4084 to H.R. 13511
To provide for additional reduction in individual income tax rates.....	Amdts. 4176- 4185 to H.R. 13511
(Introduced by Mr. Bumpers for himself and others.) Re: Reimbursement for certain medicare costs....	Amdt. 4491 to H.R. 13511

SENATE CONCURRENT RESOLUTIONS

(Introduced by Mr. Dole for himself and others.) Regarding imposition of import fees on crude oil.....	S. Con. Res. 78
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SENATE RESOLUTIONS

To disapprove the meat imports quota suspension...	S. Res. 477
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CHURCH, FRANK, Idaho

To amend the Internal Revenue Code of 1954 with respect to .22 caliber ammunition recordkeeping requirements -----	S. 30	proved administration of the old-age survivors, and disability insurance program, the supplemental security income program, and the medicare program by a newly established independent Social Security Administration, to separate social security trust fund items from the general Federal budget, to prohibit the mailing of certain notices with social security and supplemental security income benefit checks, and for other purposes.....	S. 1191
(Introduced by Mr. Talmadge for himself and others.) To strengthen the capability of the Government to detect, prosecute, and punish fraudulent activities under the medicare and medicaid programs, and for other purposes.....	S. 143		
(Introduced by Mr. Church for himself and others.) To amend the Social Security Act to roll back the deductible and coinsurance charges under part A of medicare to the 1976 levels, and for other purposes -----	S. 185	(Introduced by Mr. Church for himself and others.) To amend title II of the Social Security Act to revise the provisions relating to automatic cost-of-living increases in benefits and for other purposes -----	S. 1243
(Introduced by Mr. Burdick for himself and others.) To amend the Internal Revenue Code of 1954 to exempt certain agricultural aircraft from the aircraft use tax, to provide for the refund of the gasoline tax to the agricultural aircraft operator, and for other purposes.....	S. 196	(Introduced by Mr. Church for himself and others.) To amend the Social Security Act to provide for the coverage of certain drugs under pt. A of the health insurance program established by title XVIII of such act.....	S. 1479
(Introduced by Mr. Roth for himself and others.) College Tuition Tax Relief Act of 1977.....	S. 311	(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 to permit heads of households to use the standard deduction used by married persons.....	S. 1644
To provide that time spent by American civilians in enemy prisoner-of-war camps and similar places shall be creditable (as though it were military service) toward pensions, annuities, or similar benefits under various Federal retirement programs.....	S. 407	To amend the Social Security Act to permit a grandchild who has been placed in legal custody of his grandparents to qualify for benefits as a child of his grandparents.....	S. 1762
(Introduced by Mr. Pell for himself and others.) To amend title VII of the Social Security Act to provide that benefit checks shall be mailed for delivery on the day preceding a Saturday, Sunday, or legal public holiday, and to amend sec. 3020 of title 38, United States Code, relating to the time of delivery of benefit checks paid under laws administered by the Veterans' Administration.....	S. 543	(Introduced by Mr. Church for himself and Mr. Randolph.) To amend title II of the Social Security Act to increase the amount which individuals may earn without suffering deductions from benefits on account of excess earnings.....	S. 1769
(Introduced by Mr. Hansen for himself and others.) To amend title II of the Social Security Act to increase the increment in old-age benefits payable to individuals who delay their retirement beyond age 65.....	S. 615	To extend and improve certain provisions relating to the treatment to be accorded to certain disaster victims in the administration of the supplemental security income program established by title XVI of the Social Security Act.....	S. 1915
(Introduced by Mr. Clark for himself and others.) To amend title XVIII of the Social Security Act to provide payment for rural health clinic services.....	S. 708	(Introduced by Mr. Church for himself and Mr. Williams.) To amend title XVIII of the Social Security Act to give the Secretary of Health, Education, and Welfare authority to waive all or part of an automatic increase in the inpatient hospital deductible -----	S. 2190
(Introduced by Mr. Church for himself and others.) To provide a program of income tax counseling for elderly individuals.....	S. 835	(Introduced by Mr. Gravel for himself and others.) To amend sec. 4940 of the Internal Revenue Code of 1954 to reduce the excise tax levied on the investment income of private foundations from 4 percent to 2 percent.....	S. 2204
(Introduced by Mr. Laxalt for himself and others.) To amend medicare provisions as they relate to rural health facilities.....	S. 916	(Introduced by Mr. Moynihan for himself and others.) To authorize an appropriation to reimburse certain expenditures for social services provided by the States prior to Oct. 1, 1975, under titles I, IV, VI, X, XIV, and XVI of the Social Security Act.....	S. 2360
To amend the Internal Revenue Code of 1954 to terminate the operation of those provisions permitting the deferral of income tax with respect to foreign source income.....	S. 1018		
(Introduced by Mr. Church for himself and others.) To amend titles II, VII, XI, XVI, XVIII, and XIX of the Social Security Act to provide for the im-			

CLARK, DICK, Iowa

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| (Introduced by Mr. Kennedy for himself and others.) To create a national system of health security..... | S. 8 | (Introduced by Mr. Humphrey for himself and others.) To amend title II of the Social Security Act so as to liberalize the conditions governing eligibility of blind persons to receive disability insurance benefits thereunder..... | S. 753 |
| (Introduced by Mr. Inouye for himself and others.) To amend the Social Security Act to provide for inclusion of the services of licensed registered nurses under medicare and medicaid..... | S. 104 | (Introduced by Mr. Clark for himself and others.) To amend title II of the Social Security Act to establish a new consumer price index for older Americans for calculating automatic cost-of-living benefit increases, to provide for semiannual cost-of-living increases, and to modify the social security retirement test..... | S. 760 |
| (Introduced by Mr. Inouye for himself and others.) To amend the Social Security Act to provide for the payment of services by psychologists, and for other purposes..... | S. 123 | (Introduced by Mr. Laxalt for himself and others.) To amend medicare provisions as they relate to rural health facilities..... | S. 916 |
| (Introduced by Mr. Inouye for himself and others.) To amend part B of title XI of the Social Security Act to assure appropriate participation by professional registered nurses in peer review, and related activities authorized thereunder..... | S. 223 | (Introduced by Mr. Bayh for himself and others.) To amend title XVIII of the Social Security Act to provide for coverage under pt. B of medicare for routine exfoliative cytology tests for the diagnosis of uterine cancer..... | S. 910 |
| (Introduced by Mr. Inouye for himself and others.) To provide for a greater utilization of the professional services of qualified professional psychiatric nurses in the medicare and medicaid programs..... | S. 233 | (Introduced by Mr. Church for himself and others.) To amend titles II, VII, XI, XVI, XVIII, and XIX of the Social Security Act to provide for the improved administration of the old-age, survivors, and disability insurance program, the supplemental security income program, and the medicare program by a newly established independent Social Security Administration, to separate social security trust fund items from the general Federal budget, to prohibit the mailing of certain notices with social security and supplemental security income benefit checks, and for other purposes..... | S. 1194 |
| (Introduced by Mr. Bayh for himself and others.) To amend title II of the Social Security Act to eliminate the special dependency requirements for entitlement to husband's and widower's insurance benefits, to provide benefits for widowed fathers with minor children, to make certain other changes so that benefits for husbands, widowers, and fathers will be payable on the same basis as benefits for wives, widows, and mothers, and to permit the payment of benefits to a married couple on their combined earnings record where that method of computation provides a higher combined benefit..... | S. 304 | (Introduced by Mr. Kennedy for himself and others.) To amend the Internal Revenue Code of 1954 to disallow the tax deduction for first-class air travel in excess of the coach class fare for such travel and for other purposes..... | S. 1236 |
| (Introduced by Mr. Pearson for himself and others.) To amend title XVIII of the Social Security Act to authorize payment under the supplementary medical insurance program for services furnished by physician extenders..... | S. 484 | (Introduced by Mr. Hathaway for himself and others.) To assure that an individual or family, whose income is increased by reason of a general increase in monthly social security benefits, will not, because of such general increase, suffer a loss of or reduction in the benefits the individual or family has been receiving under certain Federal or federally assisted programs..... | S. 1675 |
| (Introduced by Mr. Ribicoff for himself and others.) To amend title XVIII of the Social Security Act to authorize payment under the supplementary medical insurance program for optometric and medical vision care..... | S. 514 | (Introduced by Mr. Inouye for himself and others.) To amend titles XVIII and XIX of the Social Security Act to provide for inclusion of services rendered by a nurse-midwife under the medicare and medicaid programs..... | S. 1702 |
| (Introduced by Mr. Pell for himself and others.) To amend title VII of the Social Security Act to provide that benefit checks shall be mailed for delivery on the day preceding a Saturday, Sunday, or legal public holiday, and to amend sec. 3020 of title 38, United States Code, relating to the time of delivery of benefit checks paid under laws administered by the Veterans' Administration..... | S. 543 | (Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to provide that the Federal excise tax on telephone service does not apply to amounts paid as State tax on the same service..... | S. 1774 |
| (Introduced by Mr. Clark for himself and others.) To amend title XVIII of the Social Security Act to provide payment for rural health clinic services..... | S. 706 | | |

CLARK, DICK, Iowa—Continued

(Introduced by Mr. Cranston for himself and others.) To amend the Social Security Act to strengthen and improve the program of Federal support for foster care of dependent children with special needs, and for other purposes.....	S. 1928	(Introduced by Mr. Tower for himself and others.) To amend the Internal Revenue Code of 1954.....	S. 3285
(Introduced by Mr. Inouye for himself and others.) To amend the Internal Revenue Code of 1954 to eliminate the adjusted gross income limitation on the credit for the elderly, to increase the amount of such credit, and for other purposes.....	S. 2128	(Introduced by Mr. Culver for himself and others.) To amend the Internal Revenue Code of 1954 to exclude from gross income a portion of payments made under certain Federal and State cost-sharing programs the primary purpose of which is conservation of soil and water resources, environmental protection or restoration, forest enhancement, or the provision of wildlife habitat.....	S. 3419
(Introduced by Mr. Hathaway for himself and Mr. Clark.) To implement the United Nations Convention on the Means of Prohibiting and Preventing the Illicit Import, Export, and Transfer of Ownership to Cultural Property.....	S. 2261	AMENDMENTS	
(Introduced by Mr. Byrd of West Virginia for himself and others.) To authorize the Commodity Credit Corporation to finance export credit sales of agricultural commodities and to authorize non-market economy countries to participate in certain programs of the Commodity Credit Corporation..	S. 2385	(Introduced by Mr. Church for himself and others.) To provide an optional retirement income credit for the elderly for 1976.....	Amdt. 190 to H.R. 3477
(Introduced by Mr. Hathaway for himself and Mr. Clark.) To amend the Internal Revenue Code of 1954 to make certain changes in the carryover basis provisions which were added by the Tax Reform Act of 1976, and for other purposes.....	S. 2461	(Introduced by Mr. Inouye for himself and others.) (In the nature of a substitute.) Provides for the coverage of the services of psychologists under medicare	Amdt. 450 to S. 123
(Introduced by Mr. Bentsen for himself and others.) To impose quotas on the importation of beef and to impose labeling requirements on imported beef in order to assure an adequate supply of quality beef at stable prices for the American consumer..	S. 2624	To broaden the exemption for State programs.....	Amdt. 3581 to H.R. 5285
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to provide an equitable tax structure for small and independent companies, and for other purposes..	S. 2609	To delete requirement that skilled nursing facilities participate in both medicare and medicaid.....	Amdt. 3583 to H.R. 5285
(Introduced by Mr. Bentsen for himself and others.) To impose quotas on the importation of beef in order to assure an adequate supply of quality beef at staple prices for the American consumer.....	S. 2995	To delete provision relating to payments to promote closing and conversion of underutilized facilities..	Amdt. 3584 to H.R. 5285
(Introduced by Mr. Church for himself and others.) To implement the International Sugar Agreement between the United States and foreign countries; to protect the welfare of consumers of sugar and of those engaged in the domestic sugar-producing industry; to promote the export trade of the United States; and for other purposes.....	S. 2900	(Introduced by Mr. Muskie for himself and others.) To clarify the congressional intent of the joint resolution with respect to the effect of a State legislature's action of rescission.....	Amdt. 3678 to H.R. 13511
(Introduced by Mr. Dole for himself and others.) To disregard, for purposes of certain taxes imposed by the Internal Revenue Code of 1954 with respect to employees, certain changes since 1975 in the treatment of individuals as employers.....	S. 3007	To expand IRS authority to subordinate tax liens arising as a result of a special estate tax valuation election under sec. 2030a.....	UP amdt. 2043 to H.R. 13511
(Introduced by Mr. Allen for himself and others.) To provide that certain statutory subsistence received by State police officers will not retroactively be included in gross income.....	S. 3184	To increase from \$1,500 to \$5,000 jurisdictional amount applicable to small tax case procedure of the U.S. Tax Court.....	Amdt. 3844 to H.R. 13511
		(Introduced by Mr. Javits for himself and others.) To include limited coverage for mental illness necessary care and services, except for long-term institutional care.....	Amdt. 4738 to H.R. 9434
		(Introduced by Mr. Glenn for himself and others.) To amend and extend the Export-Import Bank Act of 1945, and for other purposes.....	Amdt. 3681 to H.R. 13511
		(Introduced by Mr. Haskell for himself and others.) Re: Expansion of small tax case procedures for individual taxpayers.....	Amdt. 3844 to H.R. 13511
		Re: Subordination of special liens for additional estate tax attributable to special valuation of farm or other qualified real property.....	Amdt. 3878 to H.R. 13511
		(Introduced by Mr. Church for himself and others.) Re: Income tax exclusion for amounts from sale of principal residence.....	Amdt. 4031 to H.R. 13511

CRANSTON, ALAN, California

(Introduced by Mr. Kennedy for himself and others.) To create a national system of health security-----	S. 3	(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the exclusion from gross income of certain employer educational assistance programs -----	S. 2388
(Introduced by Mr. Dole for himself and others.) To provide that the changes made by the Tax Reform Act of 1976 to the exclusion for sick pay shall apply to taxable years beginning after Dec. 31, 1976-----	S. 4	(Introduced by Mr. Church for himself and others.) To implement the International Sugar Agreement between the United States and foreign countries; to protect the welfare of consumers of sugar and of those engaged in the domestic sugar-producing industry; to promote the export trade of the United States; and for other purposes----	S. 2990
(Introduced by Mr. Inouye for himself and others.) To amend the Social Security Act to provide for the payment of services by psychologists, and for other purposes-----	S. 123	(Introduced by Mr. Hansen for himself and others.) To amend the Internal Revenue Code of 1954 to provide pre-1969 tax treatment for capital gains--	S. 3065
(Introduced by Mr. Javits for himself and others.) To establish a national health insurance system for maternal and child health care-----	S. 370	(Introduced by Mr. Moynihan for himself and others.) To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions -----	S. 3111
(Introduced by Mr. Javits for himself and others.) To amend and improve the programs authorized under the Emergency Unemployment Compensation Act of 1974, and to extend such programs for 1 year, and for other purposes-----	S. 604	To authorize the home production of beer and wine--	S. 3191
(Introduced by Mr. Clark for himself and others.) To amend title XVIII of the Social Security Act to provide payment for rural health clinic services--	S. 708	(Introduced by Mr. Wallop for himself and others.) To amend the Internal Revenue Code of 1954 to provide that nonresident aliens are taxable on gain from the sale or exchange of farming property and undeveloped real property at capital gains rate-----	S. 3414
(Introduced by Mr. Burdick for himself and others.) To amend the Internal Revenue Code of 1954 to allow an individual an income tax deduction for the expenses of traveling to and from a temporary construction project worksite-----	S. 779	To amend sec. 8 of P.L. 92-223 to permit California to continue cash payments to SSI recipients in lieu of food stamps-----	S. 3424
(Introduced by Mr. Bayh for himself and others.) To amend title XVIII of the Social Security Act to provide for coverage under pt. B of medicare for routine exfoliative cytology tests for the diagnosis of uterine cancer-----	S. 940	(Introduced by Mr. Matsunaga for himself and others.) To amend the Internal Revenue Code of 1954 to allow a credit for contributions to the United States Olympic Committee-----	S. 3455
(Introduced by Mr. Ribicoff for himself and others.) To strengthen and improve the early and periodic screening, diagnosis, and treatment program, and for other purposes-----	S. 1322	(Introduced by Mr. Moynihan for himself and others.) To amend the Social Security Act to improve the operation of the aid to families with dependent children program and thereby provide fiscal relief for State and local welfare costs-----	S. 3470
(Introduced by Mr. Wallop for himself and others.) To amend title II of the Social Security Act to eliminate the reduction in disability benefits on account of receipt of workmen's compensation -----	S. 1735	(Introduced by Mr. Moynihan for himself and others.) To amend the Social Security Act to improve the operation of the aid to families with dependent children program and thereby provide fiscal relief for State and local welfare costs as a first step toward providing Federal funding equal to at least 75 percent of the present level of State and local welfare costs-----	S. 3505
(Introduced by Mr. Cranston for himself and others.) To amend the Social Security Act to strengthen and improve the program of Federal support for foster care of dependent children with special needs, and for other purposes-----	S. 1928		
(Introduced by Mr. Cranston for himself and others.) To amend title XVIII of the Social Security Act to enable certain individuals to enroll in the insurance program established by such title--	S. 1908		
To amend title XVIII of the Social Security Act so as to permit payment under the medicare program for certain hospital services provided in Veterans' Administration hospitals-----	S. 1904		
(Introduced by Mr. Gravel for himself and others.) To amend sec. 4940 of the Internal Revenue Code of 1954 to reduce the excise tax based on the investment income of private foundations from 4 percent to 2 percent-----	S. 2204		

CRANSTON, ALAN, California—Continued

SENATE RESOLUTIONS

(Introduced by Mr. Hayakawa for himself and others.) Expressing the sense of the Senate with respect to the immediate removal of certain regulations unilaterally put in place by the European Economic Community which have the effect of damaging and interfering with historic and acceptable trade patterns in the United States exports of dried prunes, and efforts made to restrict exports of walnuts to the European Economic Community, and action taken by the United States if such import regulations are not immediately removed and if additional unilateral regulations are instituted..... S. Res. 76

AMENDMENTS

(Introduced by Mr. Inouye for himself and others.) (In the nature of a substitute.) Provides for the coverage of the services of psychologists under medicare Amdt. 450 to S. 128

To provide equal treatment in the regulation of the home production of beer and wine..... UP amdt. 1809 to H.R. 1337

To permit California to continue cash payments to SSI recipients in lieu on food stamps..... UP amdt 1810 to H.R. 1337

(Introduced by Mr. Gravel for himself and others.) To provide a \$200 million increase in title XX funding in fiscal year 1979, \$250 million in fiscal year 1980, and \$300 million in fiscal year 1981.... Amdt. 3077 to H.R. 7200

To extend and improve coverage under the child health assessment program..... Amdt. 3456 to S. 1392

To extend medicaid eligibility to low-income pregnant women..... Amdt. 3457 to S. 1392

To revise provisions with regard to determining costs Amdt. 3477 to H.R. 5285

To amend the tariff schedules of the United States respecting the tariff treatment accorded to certain plastics or rubber..... Amdt. 3478 to H.R. 5285

To extend medicaid eligibility to low-income pregnant women..... Amdt. 3449 to S. 1392

To extend the program to all low-income children under 21..... Amdt. 3450 to S. 1392

To provide that services now required to be provided to children with mental or developmental disabilities would continue to be required..... Amdt. 3451 to S. 1392

To provide dental services be provided to treat conditions discovered by a dentist who makes the dental part of a health assessment..... Amdt. 3452 to S. 1392

To provide that a child who has been assessed the care and services for which Federal reimbursement is available under medicaid, the State must refer the child for appropriate care and services not covered by the Federal medicaid program.... Amdt. 3453 to S. 1392

To clarify that the health assessments required by the legislation would be for both physical and mental conditions..... Amdt. 3454 to S. 1392

To repeal, retroactively, through fiscal year 1975 the provision of current law which requires a reduction in a State's welfare payment under title IV of the Social Security Act when the State does not have an adequate Early Periodic Screening, Diagnostic and Treatment program.... Amdt. 3455 to S. 1392

Re: Treatment of certain interests held by decedent's family for purposes of the extension of time for payment of estate tax provided by sec. 6166..... UP amdt. 2028 to H.R. 13511

(Introduced by Mr. Muskie for himself and others.) To clarify the congressional intent of the joint resolution with respect to the effect of a State legislature's action of rescission..... Amdt. 3678 to H.R. 13511

Re: Increased funding for social services programs; AFDC management information systems; AFDC employment requirements under the WIN program; incentives for AFDC recipients to report earnings; matching for child support costs of court personnel; increase in Federal funding for territorial assistance programs; Northern Mariana Islands provisions; foster care, adoption assistance, and child welfare services; and AFDC earned income disregard..... UP amdt. 2903 to H.R. 3946

(Introduced by Mr. Nelson for himself and others.) Re: Hospital reimbursement reforms and hospital cost containment..... Amdt. 3848 to H.R. 13511

(Introduced by Mr. Moynihan for himself and Mr. Cranston.) Re: Definition of Vietnam veterans... Amdt. 4013 to H.R. 13511

(Introduced by Mr. Moynihan for himself and Mr. Cranston.) Re: Definition of Vietnam veterans... Amdt. 4015 to H.R. 13511

(Introduced by Mr. Nelson for himself and others.) Re: "Humphrey-Hawkins" Act..... Amdt. 4049 to H.R. 13511

(Introduced by Mr. Nelson for himself and others.) Relating to the Full Employment and Balanced Growth Act of 1977 (Humphrey-Hawkins)..... Amdt. 4063 to H.R. 13511

(Introduced by Mr. Bayh for himself and others.)

To amend title II of the Social Security Act to eliminate the special dependency requirements for entitlement to husband's and widower's insurance benefits, to provide benefits for widowed fathers with minor children, to make certain other changes so that benefits for husbands, widowers, and fathers will be payable on the same basis as benefits for wives, widows, and mothers, and to permit the payment of benefits to a married couple on their combined earnings record where that method of computation provides a higher combined benefit.....

S. 304

(Introduced by Mr. Stevens for himself and Mr. Culver.)

To amend the Tariff Schedules of the United States to provide for the duty-free entry of competition bobsleds and luges.....

S. 438

(Introduced by Mr. Clark for himself and others.)

To amend title XVIII of the Social Security Act to provide payment for rural health clinic services...

S. 708

(Introduced by Mr. Pearson for himself and others.)

To amend the Internal Revenue Code of 1954 to eliminate the exclusive use requirement for deducting expenses attributable to a personal residence used for certain home industries.....

S. 740

(Introduced by Mr. Culver for himself and others.)

To amend the Internal Revenue Code of 1954 to provide for a deduction for additions to a reserve for product liability losses.....

S. 1611

(Introduced by Mr. Byrd of West Virginia for himself and others.)

To authorize the Commodity Credit Corporation to finance export credit sales of agricultural commodities and to authorize non-market economy countries to participate in certain programs of the Commodity Credit Corporation...

S. 2385

(Introduced by Mr. Nelson for himself and others.)

To amend the Internal Revenue Code of 1954 to provide an equitable tax structure for small and independent companies, and for other purposes...

S. 2669

(Introduced by Mr. Wallop for himself and others.)

To amend the Internal Revenue Code of 1954 to provide that nonresident aliens are taxable on gain from the sale or exchange of farming property and undeveloped real property r.t. capital gains rates.....

S. 3414

(Introduced by Mr. Culver for himself and others.)

To amend the Internal Revenue Code of 1954 to exclude from gross income a portion of payments made under certain Federal and State cost-sharing programs the primary purpose of which is conservation of soil and water resources, environmental protection or restoration, forest enhancement, or the provision of wildlife habitat.....

S. 3419

To amend the Internal Revenue Code of 1954 to allow an additional carryback of 7 years for excessive net operating losses attributable to product liability losses.....

S. 3489

AMENDMENTS

(Introduced by Mr. Church for himself and others.)

To provide an optional retirement income credit or tax credit for the elderly for 1976..... Amdt. 190 to H.R. 3477

To broaden the class of programs for which payments are excluded and to provide for the recapture of excluded amounts in the case of early dispositions..... UP amdt. 2038 to H.R. 13511

To allow an additional carryback of 7 years for excessive net operating losses attributable to product liability losses..... UP amdt. 2039 to H.R. 13511

(Introduced by Mr. Culver for himself and others.)

To provide for a deduction for certain amounts paid into a reserve for product liability losses and expenses; to provide a deduction for certain amounts paid to captive insurers..... Amdt. 4085 to H.R. 13511

To provide for a deduction for certain amounts paid into a reserve for product liability losses and expenses, to provide a deduction for certain amounts paid to captive insurers..... Amdt. 4145 to H.R. 13511

SENATE RESOLUTIONS

(Introduced by Mr. Roth for himself and others.)

Disapproval of a proposed Internal Revenue Service reorganization..... S. Res. 475

To disapprove the meat imports quota suspension... S. Res. 477

CURTIS, CARL T., Nebraska

(Introduced by Mr. Stone for himself and others.) To amend title XVIII of the Social Security Act to authorize payment under the medicare program for certain services performed by chiropractors.....	S. 76	(Introduced by Mr. Faker for himself and others.) To amend the Internal Revenue Code of 1954 to provide income tax incentives for the conservation of energy used to heat or cool residences.....	S. 787
(Introduced by Mr. Talmadge for himself and others.) To strengthen the capability of the Government to detect, prosecute, and punish fraudulent activities under the medicare and medicaid programs, and for other purposes.....	S. 148	(Introduced by Mr. Bartlett for himself and others.) To amend sec. 1011(d) of the Tax Reform Act of 1976.....	S. 772
(Introduced by Mr. Burdick for himself and others.) To amend the Internal Revenue Code of 1954 to exempt certain agricultural aircraft from the aircraft use tax, to provide for the refund of the gasoline tax to the agricultural aircraft operator, and for other purposes.....	S. 196	To amend title II of the Social Security Act so as to liberalize the conditions governing eligibility of blind persons to receive disability insurance benefits thereunder.....	S. 861
(Introduced by Mr. Dole for himself and others.) To amend the Internal Revenue Code of 1954 to exempt farm trucks and soil and water conservation trucks from the Highway Use Tax.....	S. 238	(Introduced by Mr. Bentzen for himself and others.) To make it easier to comply with certain Federal employee benefit plan requirements by amending the Internal Revenue Code of 1954 and the Employee Retirement Income Security Act of 1974 to eliminate dual Treasury and Labor Department jurisdiction over certain requirements, to reduce the number of reports and other paperwork required thereunder, and for other purposes.....	S. 901
(Introduced by Mr. Laxalt for Mr. Bartlett and others.) To amend the Internal Revenue Code of 1954 with respect to income earned abroad by U.S. citizens living or residing abroad.....	S. 388	To amend the Tax Reform Act of 1976 to correct an inadvertent omission.....	S. 1155
(Introduced by Mr. Ribicoff for himself and others.) To amend title XVIII of the Social Security Act to authorize payment under the supplementary medical insurance program for optometric and medical vision care.....	S. 514	(Introduced by Mr. Dole for himself and Mr. Curtis.) To amend the Trade Act of 1974 to authorize certain credits or credit guarantees for the sale of agricultural products to nonmarket economy countries.....	S. 1415
(Introduced by Mr. Curtis for himself and others.) To reinstate the provisions of the Sugar Act of 1948 beginning with calendar year 1978.....	S. 674	To permit certain farmowners or lessees to elect not to have made applicable to them certain recently enacted amendments changing the treatment, for social security purposes, of certain farm income.....	S. 1504
(Introduced by Mr. Baker for himself and others.) To amend the Internal Revenue Code of 1954 to provide a permanent reduction in the rates of taxes paid by individuals.....	S. 730	(Introduced by Mr. Laxalt for himself and others.) To amend the Internal Revenue Code of 1954 with respect to employer's duties in connection with the recording and reporting of tips.....	S. 1674
(Introduced by Mr. Baker for himself and others.) To amend the Internal Revenue Code of 1954 to provide a tax credit based upon the creation of new jobs and increased employment in private industry.....	S. 781	(Introduced by Mr. Laxalt for himself and others.) To amend title XVI of the Social Security Act to provide that an alien may not qualify for supplemental security income benefits unless he not only is a permanent resident of the United States but has also continuously resided in the United States for at least 5 years.....	S. 1711
(Introduced by Mr. Baker for himself and others.) To amend the Internal Revenue Code of 1954 to provide for a permanent reduction in the rate of small business corporations.....	S. 782	To amend sec. 400 of the Trade Act of 1974 relating to freedom of emigration from Communist countries.....	S. 1718
(Introduced by Mr. Baker for himself and others.) To amend the Internal Revenue Code of 1954 to increase the amount of the dividend exclusion.....	S. 783	(Introduced by Mr. Both for himself and others.) To provide for permanent tax rate reduction for individuals and businesses.....	S. 1860
(Introduced by Mr. Baker for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the exclusion from taxation of a limited amount of interest on savings.....	S. 784	To amend title IV of the Social Security Act to make necessary changes in the amount of earned income to be disregarded under the State plan for aid and services to needy families with children.....	S. 1886
(Introduced by Mr. Baker for himself and others.) To provide American Stock Ownership Plans for those of modest income by allowing deferral of taxes on certain funds invested in common stock.....	S. 785		

CURTIS, CARL T., Nebraska—Continued

To amend title IV of the Social Security Act to reverse the computation of earnings disregards and work-related expenses under the AFDC program -----	S. 1887	To delay for 1 year the effective date of the changes made by the Tax Reform Act of 1976 in the minimum tax on individuals-----	S. 1955
To amend title XX of the Social Security Act to provide for the reallocation on a pro rata basis of unused Federal funds for social services in any fiscal year to States which previously received an allotment which was insufficient to meet their needs -----	S. 1990	To amend the Internal Revenue Code of 1954 to lower the percentage requirements of stock in a decedent's estate in order to qualify for sec. 308 treatment -----	S. 1956
To amend title II of the Social Security Act to provide that widow's and widower's benefits shall be based upon the amount of the monthly benefit of the deceased individual in the case of a deceased individual who delayed his retirement.---	S. 1931	(Introduced by Mr. Curtis for himself and Mr. Zorinsky.) To amend the Internal Revenue Code of 1954 to exclude certain sales of farms or businesses from treatment as a tax preference for purposes of the minimum tax.-----	S. 1957
To amend title IV of the Social Security Act to provide that payments made under the aid to families with dependent children program may be reduced in the case of a dependent child who lives in a home in which a relative is not eligible for aid under such title is also residing.-----	S. 1932	To amend title II of the Social Security Act to provide that widow's and widower's benefits shall be based upon the amount of the monthly benefit of the deceased individual in the case of a deceased individual who delayed his retirement.-----	S. 2006
To provide that the Inspector General of the Department of Health, Education, and Welfare shall maintain a system of quality control with regard to payments made under the aid to families with dependent children program and the supplemental security income program.-----	S. 1943	To amend sec. 514(b) of the Employee Retirement Income Security Act of 1974 to restrict preemption of State law as it relates to employee welfare benefits plans only to the extent such plans are subject to other titles of the employee welfare benefit plans only to the extent that such plans are subject to other titles of the Employee Retirement Income Security Act.-----	S. 2018
To amend title IV of the Social Security Act to authorize the Secretary of Health, Education, and Welfare to reduce Federal financial participation under the aid to families with dependent children program on account of excessive erroneous State payments -----	S. 1944	To amend title II of the Social Security Act to provide that widow's and widower's benefits shall be based upon the amount of the monthly benefit of the deceased individual in the case of a deceased individual who delayed his retirement.-----	S. 2070
To require the Inspector General of the Department of Health, Education, and Welfare to compile data concerning cases of fraud under the aid to families with dependent children program, and the supplemental security income program.-----	S. 1945	(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 to permit a taxpayer to claim a credit for amounts paid as tuition to provide education for himself, for his spouse, or for his dependents, and to provide that such credit is refundable.-----	S. 2142
To amend pt. A of title IV of the Social Security Act to provide increased Federal matching funds for the investigation and prosecution of welfare fraud -----	S. 1946	For the relief of Milton G. and Evelyn Hedstrom.---	S. 2194
To amend title IV of the Social Security Act to allow access to certain records for purposes of determining eligibility for aid under the aid to families with dependent children program and carrying out the provisions of pt. D of such title.-----	S. 1947	(Introduced by Mr. Gravel for himself and others.) To amend sec. 4940 of the Internal Revenue Code of 1954 to reduce the excise tax based on the investment income of private foundations from 4 percent to 2 percent.-----	S. 2204
To amend title IV of the Social Security Act to permit States to require, as a condition of eligibility, photo-identification cards for recipients of aid to families with dependent children and to provide 75 percent Federal matching funds for the administrative costs thereof.-----	S. 1948	(Introduced by Mr. Curtis for himself and Mr. Nelson.) To amend the Internal Revenue Code of 1954 to equalize the treatment of charitable contributions and investment tax credits for certain cooperatives and their members.-----	S. 2216
(Introduced by Mr. Curtis for himself and others.) To repeal the carryover basis provisions added by the Tax Reform Act of 1976.-----	S. 1954	(Introduced by Mr. Byrd of West Virginia for himself and others.) To authorize the Commodity Credit Corporation to finance export credit sales of agricultural commodities and to authorize non-market economy countries to participate in certain programs of the Commodity Credit Corporation.---	S. 2385

CURTIS, CARL T., Nebraska—Continued

(Introduced by Mr. Dole for himself and others.) To amend the Internal Revenue Code of 1954 to permit a limited individual retirement deduction to individuals who are participants in retirement plans.....	S. 2462	(Introduced by Mr. Church for himself and others.) To implement the International Sugar Agreement between the United States and foreign countries; to protect the welfare of consumers of sugar and of those engaged in the domestic sugar-producing industry; to promote the export trade of the United States; and for other purposes.....	S. 2900
(Introduced by Mr. Bellmon for himself and others.) To impose quotas on the importation of beef, including processed beef and beef quantities in the form of live cattle, when the domestic market price of cattle is less than 110 per centum of parity and to impose custom duties on such articles when the domestic market price of cattle is less than 80 per centum of parity.....	S. 2484	(Introduced by Mr. Dole for himself and others.) To disregard, for purposes of certain taxes imposed by the Internal Revenue Code of 1954 with respect to employees, certain changes since 1975 in the treatment of individuals as employers.....	S. 3007
To amend title II of the Social Security Act to provide that individuals who were eligible for disability benefits immediately prior to becoming eligible for old-age benefits shall continue to be eligible for certain rehabilitation vehicles and devices	S. 2521	(Introduced by Mr. Moynihan for himself and others.) To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions	S. 3111
(Introduced by Mr. McClure for himself and others.) To amend the Internal Revenue Code of 1954 with respect to the tax treatment of earned income of United States citizens and resident aliens from sources without the United States, and for other purposes	S. 2576	(Introduced by Mr. Laxalt for himself and Mr. Curtis.) To amend sec. 118 of the Internal Revenue Code of 1954 to clarify the treatment of contributions in aid of construction to regulated electric or gas utilities.....	S. 3176
(Introduced by Mr. Bentsen for himself and others.) To amend the Internal Revenue Code of 1954 to provide a graduated exclusion from gross income for long-term capital gains and a graduated non-recognition of long-term capital losses for individuals	S. 2606	To amend the Internal Revenue Code of 1954 to provide that certain unitary hog confinement facilities be eligible for the investment tax credit.....	S. 3287
(Introduced by Mr. Bentsen for himself and others.) To impose quotas on the importation of beef and to impose labeling requirements on imported beef in order to assure an adequate supply of quality beef at stable prices for the American consumer...	S. 2624	(Introduced by Mr. Bentsen for himself and others.) To suspend the duty on freight cars until the close of June 30, 1982.....	S. 3326
To amend the Tariff Schedules of the United States to provide that certain wood strips be admitted free of duty.....	S. 2642	(Introduced by Mr. Wallop for himself and others.) To amend the Internal Revenue Code of 1954 to provide that nonresident aliens are taxable on gain from the sale or exchange of farming property and undeveloped real property at capital gains rates.....	S. 3414
(Introduced by Mr. Dole for himself and others.) To amend the Internal Revenue Code of 1954 to permit farmers to elect the year in which crop deficiency payments are to be included in income...	S. 2686	(Introduced by Mr. Nelson for himself and Mr. Curtis.) To amend the Internal Revenue Code of 1954 with respect to the tax treatment of small business investment companies electing to be taxed as regulated investment companies.....	S. 3345
(Introduced by Mr. Bentsen for himself and others.) To impose quotas on the importation of beef in order to assure an adequate supply of quality beef at staple prices for the American consumer.....	S. 2806	SENATE RESOLUTIONS	
(Introduced by Mr. Hollings for himself and others.) To amend the Trade Act of 1974.....	S. 2920	(Introduced by Mr. Hatch for himself and others.) Relating to policy changes by the Internal Revenue Service.....	S. Res. 242
To amend the Internal Revenue Code of 1954 with respect to refunding obligations.....	S. 2942	(Introduced by Mr. Griffin for himself and others.) Relating to disapproval of proposed social security standards.....	S. Res. 416
		(Introduced by Mr. Pearson for himself and others.) Relating to the importance of increasing agricultural exports from the United States.....	S. Res. 447

CURTIS, CARL T., Nebraska—Continued

SENATE CONCURRENT RESOLUTIONS

(Introduced by Mr. Dole for himself and others.)
Disapproving Presidential action regarding the
sugar industry----- S. Con.
Res. 38

AMENDMENTS

To extend for 1 year until Jan. 7, 1977, the period
during which a State legislator may treat his resi-
dence within his district as his tax home for pur-
pose of computing deduction for living expenses... UP amdt. 150
to H.R. 1828

To delete the committee amendment providing that
the cost of the program after March 1977 would
be met from general revenues----- UP amdt. 144
to H.R. 4800

(Introduced by Mr. Danforth for himself and
others.) To permanently reduce the Federal tax
rates ----- Amdt. 200 to
H.R. 8477

(Introduced by Mr. Percy for himself and others.)
To exempt automotive fuels composed of at least
10 percent nonpetroleum derived alcohol from the
present Federal excise tax of 4 cents per gallon... Amdt. 986 to
H.R. 8444

To eliminate from the committee bill the provisions
increasing the amount of earnings subject to em-
ployer, employee, and self-employed social security
taxes ----- Amdt. 1579 to
H.R. 9846

To increase the social security tax rate by ½ per-
cent, to be shared equally by employers and em-
ployees, and increasing the wage base----- UP amdt. 1055
to H.R. 9846

(Introduced by Mr. Percy for himself and others.)
To provide a 5-year residency requirement for
aliens receiving SSI and requires any immigrant
to have a sponsor who will contract to support
such immigrant for 5 years, or have other means
of support----- Amdt. 1702 to
H.R. 7200

(Introduced by Mr. Bumpers for himself and
others.) To repeal a portion of sec. 227 of Public
Law 92-608 and preserve right of election for
those teaching hospitals that choose the cost-basis
method of reimbursement----- Amdt. 3586 to
H.R. 5285

(Introduced by Mr. Hatch for himself and others.)
To prohibit the issuance of fringe benefit regula-
tions ----- Amdt. 8815 to
H.R. 18511

(Introduced by Mr. Hollings for himself and others.)
Re: Elimination of textiles as products subject to
negotiated tariff reductions----- Amdt. 4016 to
H.R. 18511

(Introduced by Mr. Hollings for himself and others.)
Re: Elimination of textiles as products subject to
negotiated tariff reductions----- Amdt. 4017 to
H.R. 18511

(Introduced by Mr. Hatch for himself and others.)
Re: Prohibition of Treasury Department fringe
benefit regulations----- Amdt. 4048 to
H.R. 18511

(Introduced by Mr. Bartlett for himself and others.)
To amend the Emergency Petroleum Allocation
Act of 1973 to exempt from controls deep stripper
well crude oil production, and to clarify the origi-
nal intent of the "stripper well" amendment----- Amdt. 4068 to
H.R. 18511

(Introduced by Mr. Bumpers for himself and others.)
Re: Reimbursement for certain medicare costs--- Amdt. 4491 to
H.R. 18511

To delete sec. 333, the E. F. Hutton provision----- UP amdt. 2017
to H.R. 18511

To designate the home of a State legislator for
income tax purposes----- Amdt. 1408 to
H.R. 4007

DANFORTH, JOHN C, Missouri

(Introduced by Mr. Goldwater for himself and others.) To repeal the earnings limitations of the Social Security Act for all workers 65 and over -----	S. 146	(Introduced by Mr. Nelson for himself and others.) To amend the Social Security Act and the Internal Revenue Code of 1954 to provide that disability insurance benefits and the medicare program shall be financed from general revenues (pursuant to annual authorizations) rather than through the imposition of employment and self-employment taxes as at present, and to adjust the rates of such taxes (for purposes of financing the OASI program) accordingly-----	S. 2508
(Introduced by Mr. Baker for himself and others.) To amend the Internal Revenue Code of 1954 to provide a permanent reduction in the rates of taxes paid by individuals-----	S. 730	(Introduced by Mr. Baker for himself and others.) To establish a family security program, to provide public service jobs for certain public assistance recipients, to provide a voucher program for private sector employment, to increase the earned income credit, and for other purposes-----	S. 2777
(Introduced by Mr. Baker for himself and others.) To amend the Internal Revenue Code of 1954 to provide a tax credit based upon the creation of new jobs and increased employment in private industry -----	S. 731	(Introduced by Mr. Danforth for himself and others.) To amend the Internal Revenue Code of 1954 to provide permanent reductions in individual taxes -----	S. 2811
(Introduced by Mr. Baker for himself and others.) To amend the Internal Revenue Code of 1954 to provide for a permanent reduction in the rate of small business corporations-----	S. 732	(Introduced by Mr. Danforth for himself and others.) To amend the Internal Revenue Code of 1954 to provide a credit against income tax for social security taxes paid by an individual-----	S. 2812
(Introduced by Mr. Baker for himself and others.) To amend the Internal Revenue Code of 1954 to increase the amount of the dividend exclusion-----	S. 733	(Introduced by Mr. Danforth for himself and others.) To amend the Internal Revenue Code of 1954 to provide a permanent reduction in corporate taxes-----	S. 2813
(Introduced by Mr. Baker for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the exclusion from taxation of a limited amount of interest on savings-----	S. 734	(Introduced by Mr. Danforth for himself and others.) To amend the Internal Revenue Code of 1954 to stimulate long-term investment in depreciable equipment-----	S. 2814
(Introduced by Mr. Baker for himself and others.) To amend the Internal Revenue Code of 1954 to permit the accelerated depreciation of property placed in service in areas of high unemployment-----	S. 735	(Introduced by Mr. Danforth for himself and others.) To amend the Internal Revenue Code of 1954 to increase the class life variance for depreciation purposes-----	S. 2815
(Introduced by Mr. Baker for himself and others.) To provide American Stock Ownership Plans for those of modest income by allowing deferral of taxes on certain funds invested in common stock-----	S. 736	(Introduced by Mr. Bentsen for himself and others.) To impose quotas on the importation of beef in order to assure an adequate supply of quality beef at staple prices for the American consumer-----	S. 2895
(Introduced by Mr. Baker for himself and others.) To amend the Internal Revenue Code of 1954 to provide income tax incentives for the conservation of energy used to heat or cool residences-----	S. 737	(Introduced by Mr. Hansen for himself and others.) To amend the Internal Revenue Code of 1954 to provide pre-1969 tax treatment for capital gains-----	S. 3065
(Introduced by Mr. Stone for himself and others.) To amend the Internal Revenue Code of 1954 to exempt certain State and local government retirement systems from taxation, and for other purposes -----	S. 1587	(Introduced by Mr. Danforth for himself and others.) To amend the Antidumping Act, 1921, the Tariff Act of 1930, sec. 801 of the Revenue Act of 1916, and for other purposes-----	S. 3127
(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 to permit a taxpayer to claim a credit for amounts paid as tuition to provide education for himself, for his spouse, or for his dependents, and to provide that such credit is refundable-----	S. 2142	(Introduced by Mr. Eagleton for himself and others.) To permit the distribution to charity of profits arising from the advance refunding of State and local obligations before the publication of Treasury News Release WS 1007 prohibiting such distributions and to provide relief to those jurisdictions which have already accounted for such amounts -----	S. 3338
(Introduced by Mr. Morgan for himself and others.) To amend the Social Security Act and Internal Revenue Code to provide coverage under the social security system for Members of Congress and employees of the legislative branch-----	S. 2335	(Introduced by Mr. Danforth for himself and others.) To control excessive government spending-----	S. 3416

D.ANFORTH, JOHN C. Missouri—Continued

To amend the Internal Revenue Code of 1954 to treat as public charities certain institutions which operate libraries.....	S. 3465	To reduce the corporate tax rate to 44 percent over the period 1979 through 1981.....	Amdt. 4054 to H.R. 13511
AMENDMENTS			
(Introduced by Mr. Moynihan for himself and others.) To provide an accelerated depreciation allowance for investments in high unemployment areas.....	Amdt. 191 to H.R. 3477	(Introduced by Mr. Danforth for himself and others.) To eliminate the authorization of \$500 million in fiscal relief for States and local governments.....	Amdt. 3506 to H.R. 13511
(Introduced by Mr. Danforth for himself and others.) To permanently reduce the Federal tax rates.....	Amdt. 200 to H.R. 3477	(Introduced by Mr. Dole for himself and others.) Re: Reflecting earned income tax credit in withholding.....	Amdt. 3995 to H.R. 13511
To exempt from the tax the use of oil and natural gas as feedstocks for ammonia and petrochemicals, and the use of oil and natural gas for process use.....	UP amdt. 977 to H.R. 5263	(Introduced by Mr. Bellmon for himself and others.) Re: Elimination of separate WIN tax credit.....	Amdt. 3906 to H.R. 13511
(Introduced by Mr. Danforth for himself and others.) To provide a refundable tax credit for State and local governments and nonprofit organizations.....	Amdt. 1553 to H.R. 9346	(Introduced by Mr. Danforth for himself and Mr. Javita.) Re: Reduction in corporate tax rates....	Amdt. 4025 to H.R. 13511
(Introduced by Mr. Danforth for himself and others.) To reduce social security contributions rate for public and nonprofit employers.....	Amdt. 1615 to H.R. 9346	(Introduced by Mr. Danforth for himself and Mr. Javita.) Re: Six percent adjustment for personal exemption, earned income credit, zero bracket amount and tax brackets for 1980.....	Amdt. 4026 to H.R. 13511
To provide that the business conservation credit specifically include the replacement for fluorescent lighting systems.....	UP amdt. 1005 to H.R. 5263	(Introduced by Mr. Danforth for himself and Mr. Javita.) Re: Reduction in corporate tax rates....	Amdt. 4054 to H.R. 13511
To reduce the employment tax on States and nonprofit organizations by 10 percent of the amount of tax which such State or organization would otherwise pay.....	UP amdt. 1050 to H.R. 9346	(Introduced by Mr. Danforth for himself and Mr. Javita.) Re: Reduction in corporate tax rates....	Amdt. 4055 to H.R. 13511
To authorize funds for the amount by which the tax on States and nonprofit organizations is reduced..	UP amdt. 1065 to H.R. 9346	(Introduced by Mr. Danforth for himself and Mr. Javita.) Re: Reduction in corporate tax rates....	Amdt. 4056 to H.R. 13511
(Introduced by Mr. Danforth for Mr. Long.) To impose waterways fuel tax, and authorizes construction of locks and dam 26.....	Amdt. 1828 to H.R. 8309	(Introduced by Mr. Nunn for himself and others.) Re: Conditional reductions in individual income tax rates for 1980-1983, based on limited Federal spending.....	Amdt. 4057 to H.R. 13511
To direct funds to States and local governments with unemployment in excess of 6 percent; to reduce the funding levels for subtitle B; and to eliminate the revenue sharing "supplemental allocation" formula from subtitle B (thereby restoring the formula to current law).....	Amdt. 1828 to H.R. 8309	(Introduced by Mr. Nunn for himself and others.) Provides for additional reductions in individual income tax rates during calendar years 1980-1983.....	Amdt. 4064 to H.R. 13511
To direct funds to State and local governments with employment in excess of 6 percent; to reduce the funding levels for subtitle B; and to eliminate the revenue sharing "supplemental allocation" formula from subtitle B.....	UP amdt. 1903 to H.R. 2852	SENATE CONCURRENT RESOLUTIONS	
To make correction in the bill.....	UP amdt. 1905 to H.R. 2852	(Introduced by Mr. Glenn for himself and others.) Relating to disapproval of import relief to domestic producers of nuts, bolts, and large screws.....	S. Con. Res. 66
To make technical and clerical corrections.....	UP amdt. 1909 to H.R. 2852		
(Introduced by Mr. Baker for himself and others.) Re: Targeted employment tax credit.....	Amdt. 3585 to H.R. 13511		
To delete pt. 2, Other Tax-Exempt Provisions.....	UP amdt. 2007 to H.R. 13511		

DeCONCINI, DENNIS, Arizona

(Introduced by Mr. Stone for himself and others.) To amend title XVIII of the Social Security Act to authorize payment under the medicare program for certain services performed by chiropractors.....	S. 76	(Introduced by Mr. Humphrey for himself and others.) To amend title II of the Social Security Act so as to liberalize the conditions governing eligibility of blind persons to receive disability insurance benefits thereunder.....	S. 758
(Introduced by Mr. Inouye for himself and others.) To amend the Social Security Act to provide for the payment of services by psychologists, and for other purposes.....	S. 123	(Introduced by Mr. Stone for himself and others.) To amend the Internal Revenue Code of 1954 to allow a deduction to individuals who rent their principal residences for a portion of the real property taxes paid or accrued by their landlords.....	S. 856
(Introduced by Mr. Glenn for himself and others.) To amend the Internal Revenue Code of 1954 to provide a national energy conservation incentives program.....	S. 124	(Introduced by Mr. McGovern for himself and others.) To amend title XVIII of the Social Security Act to include, as a home health service, nutritional counseling provided by or under the supervision of a registered dietitian.....	S. 1116
(Introduced by Mr. Goldwater for himself and others.) To repeal the earnings limitation of the Social Security Act for all workers age 65 and over.....	S. 146	To provide for the current capital treatment of certain estimated losses experienced in connection with the loss of savings through fraud and mismanagement of an uninsured thrift institution....	S. 1261
(Introduced by Mr. Bentsen for himself and Mr. DeConcini.) To amend the Internal Revenue Code of 1954 to provide a tax credit for employers who increase the number of individuals they employ, or who, in periods of high unemployment, maintain full employment levels.....	S. 149	To amend the Internal Revenue Code of 1954 to limit the foreign tax credit to amounts paid to national governments, permitting a deduction for foreign taxes paid to subordinate levels of government...	S. 1406
(Introduced by Mr. Burdick for himself and others.) To amend the Internal Revenue Code of 1954 to exempt certain agricultural aircraft from the aircraft use tax, to provide for the refund of the gasoline tax to the agricultural aircraft operator, and for other purposes.....	S. 196	(Introduced by Mr. DeConcini for himself and Mr. Goldwater.) To increase the tariff on imported copper and to exclude copper imports from the Generalized System of Preferences created by the Trade Act of 1974.....	S. 2124
(Introduced by Mr. Kennedy for himself and others.) To amend the Internal Revenue Code of 1954 to provide an election under which State and local governments may issue taxable obligations and receive a Federal subsidy of 40 percent of the interest yield on such obligations.....	S. 261	(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 to permit a taxpayer to claim a credit for amounts paid as tuition to provide education for himself, for his spouse, or for his dependents, and to provide that such credit is refundable.....	S. 2142
(Introduced by Mr. Roth for himself and others.) College Tuition Tax Relief Act of 1977.....	S. 311	(Introduced by Mr. DeConcini for himself and others.) To increase the duty on imported copper by an amount which offsets the cost incurred by copper producers in the United States in meeting domestic environmental requirements.....	S. 2283
(Introduced by Mr. Ribicoff for himself and others.) To amend title XVIII of the Social Security Act to authorize payment under the supplementary medical insurance program for optometric and medical vision care.....	S. 514	(Introduced by Mr. DeConcini for himself and Mr. Wallop.) To establish a uniform law on the subject of bankruptcies.....	S. 2206
(Introduced by Mr. Pell for himself and others.) To amend title VII of the Social Security Act to provide that benefit checks shall be mailed for delivery on the day preceding a Saturday, Sunday, or legal public holiday, and to amend sec. 3020 of title 38, United States Code, relating to the time of delivery of benefit checks paid under laws administered by the Veterans' Administration.....	S. 548	(Introduced by Mr. Heins for himself and others.) To amend the Antidumping Act of 1921, the Trade Act of 1974 and the Tariff Act of 1930 to improve procedures relating to the determination of certain unfair foreign trade practices.....	S. 2317
(Introduced by Mr. Goldwater for himself and Mr. DeConcini.) To encourage the international exchange of information and to promote friendly relations by repealing the amendments made by sec. 602 of the Tax Reform Act of 1976.....	S. 627	(Introduced by Mr. Moynihan for himself and others.) To authorize an appropriation to reimburse certain expenditures for social services provided by the States prior to Oct. 1, 1973, under titles I, IV, VI, X, XIV, and XVI of the Social Security Act.....	S. 2369
(Introduced by Mr. Clark for himself and others.) To amend title XVIII of the Social Security Act to provide payment for rural health clinic services.....	S. 708		

DeCONCINI, DENNIS, Arizona—Continued

(Introduced by Mr. Gravel for himself and others.) To amend the Internal Revenue Code of 1954 to defer from income certain amounts deferred pursuant to State or local public employee deferred compensation plans.....	S. 2627	(Introduced by Mr. Goldwater for himself and others.) To restore the deduction for expenses of attending certain conventions in the North American area.....	Amdt. 195 to H.R. 3477
(Introduced by Mr. Bentsen for himself and others.) To impose quotas on the importation of beef in order to assure an adequate supply of quality beef at staple prices for the American consumer.....	S. 2695	(Introduced by Mr. Imouye for himself and others.) (In the nature of a substitute.) Provides for the coverage of the services of psychologists under medicare	Amdt. 450 to S. 123
(Introduced by Mr. Church for himself and others.) To implement the International Sugar Agreement between the United States and foreign countries; to protect the welfare of consumers of sugar and of those engaged in the domestic sugar-producing industry; to promote the export trade of the United States; and for other purposes....	S. 2990	To include "evaporator coolers" in category of energy saving devices.....	UP amdt. 964 to H.R. 5263
(Introduced by Mr. Dole for himself and others.) To disregard, for purposes of certain taxes imposed by the Internal Revenue Code of 1954 with respect to employees, certain changes since 1975 in the treatment of individuals as employers.....	S. 3007	(Introduced by Mr. Goldwater for himself and others.) To repeal the social security retirement test	Amdt. 1551 to H.R. 5322
(Introduced by Mr. DeConcini for himself and others.) To provide for the administration of the Internal Revenue Code of 1954 without regard to certain revenue rulings relating to the definition of the term "employee".....	S. 3037	(Introduced by Mr. Goldwater for himself and others.) To repeal social security retirement test	Amdt. 1552 to H.R. 5322
(Introduced by Mr. Hansen for himself and others.) To amend the Internal Revenue Code of 1954 to provide pre-1969 tax treatment for capital gains...	S. 3065	(Introduced by Mr. Bumpers for himself and others.) To repeal a portion of sec. 227 of Public Law 92-603 and preserve right of election for those teaching hospitals that choose the cost-basis method of reimbursement.....	Amdt. 3586 to H.R. 5285
(Introduced by Mr. Moynihan for himself and others.) To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions	S. 3111	(Introduced by Mr. Danforth for himself and others.) To eliminate the authorization of \$500 million in fiscal relief for States and local governments	Amdt. 3808 to H.R. 13511
(Introduced by Mr. Wallop for himself and others.) To amend the Internal Revenue Code of 1954 to provide that nonresident aliens are taxable on gain from the sale or exchange of farming property and undeveloped real property at capital gains rate.....	S. 3414	Re: Loss of savings through fraud and mismanagement of an uninsured thrift institution.....	Amdt. 4008 to H.R. 13511
AMENDMENTS		(Introduced by Mr. Church for himself and others.) Re: Income tax exclusion for amounts from sale of principal residence.....	Amdt. 4031 to H.R. 13511
To make technical and conforming changes to certain tax related provisions.....	UP amdt. 1818 to S. 2266	(Introduced by Mr. Morgan for himself and others.) Re: Amendments to the Clayton Antitrust Act....	Amdt. 4036 to H.R. 13511
To add definitions of "forward contract" and "forward contract merchant" to subch. IV.....	UP amdt. 1819 to S. 2266	(Introduced by Mr. Morgan for himself and others.) Re: Additional limits on tax deductions for anti-trust penalties.....	Amdt. 4037 to H.R. 13511
To clarify certain provisions of sec. 385 dealing with executory contracts and unexpired leases.....	UP amdt. 1820 to S. 2266	To provide for the current capital treatment of certain estimated losses experienced in connection with the loss of savings through fraud and mismanagement of uninsured thrift institutions....	Amdt. 4086 to H.R. 13511
To allow a bankrupt to rescind any revival or reaffirmation within 30 days of such action.....	UP amdt. 1821 to S. 2266	Re: Loss of savings through fraud and mismanagement of an uninsured thrift institution.....	Amdt. 4484 to H.R. 13511
(Introduced by Mr. Church for himself and others.) To provide an optional retirement income credit or tax credit for the elderly for 1976.....	Amdt. 190 to H.R. 3477	Re: Tentative refund adjustments for amounts held under claims of right.....	Amdt. 4486 to H.R. 13511
		To provide for the current capital treatment of certain estimated losses experienced in connection with the loss of savings through fraud and mismanagement of an uninsured thrift institution....	UP amdt. 2003 to H.R. 13511

DOLE, ROBERT, Kansas

(Introduced by Mr. Dole for himself and others.) To provide that the changes made by the Tax Reform Act of 1976 to the exclusion for sick pay shall apply to taxable years beginning after Dec. 31, 1976.....	S. 4	(Introduced by Mr. Baker for himself and others.) To amend the Internal Revenue Code of 1954 to provide a tax credit based upon the creation of new jobs and increased employment in private industry.....	S. 781
(Introduced by Mr. Inouye for himself and others.) To amend the Social Security Act to provide for the payment of services by psychologists, and for other purposes.....	S. 123	(Introduced by Mr. Bentsen for himself and others.) To make it easier to comply with certain Federal employee benefit plan requirements by amending the Internal Revenue Code of 1954 and the Employee Retirement Income Security Act of 1974 to eliminate dual Treasury and Labor Department jurisdiction over certain requirements, to reduce the number of reports and other paperwork required thereunder, and for other purposes.....	S. 901
(Introduced by Mr. Talmadge for himself and others.) To strengthen the capability of the Government to detect, prosecute, and punish fraudulent activities under the medicare and medicaid programs, and for other purposes.....	S. 143	(Introduced by Mr. Pearson for himself and Mr. Dole.) To amend sec. 103 of the Internal Revenue Code of 1954 to provide that bonds issued to finance facilities for production and purification of synthetic natural gas by coal gasification not be considered industrial development bonds, and for other purposes.....	S. 965
(Introduced by Mr. Burdick for himself and others.) To amend the Internal Revenue Code of 1954 to exempt certain agricultural aircraft from the aircraft use tax, to provide for the refund of the gasoline tax to the agricultural aircraft operator, and for other purposes.....	S. 196	To amend title XVIII of the Social Security Act to provide coverage for services which may be performed by a dentist on the same basis as presently allowed for physicians under the medicare program, and to authorize payment under such program for all inpatient hospital services furnished in connection with dental procedures requiring hospitalization.....	S. 1197
(Introduced by Mr. Dole for himself and others.) To amend the Internal Revenue Code of 1954 to exempt farm trucks and soil and water conservation trucks from the Highway Use Tax.....	S. 238	(Introduced by Mr. Dole for himself and Mr. Curtis.) To amend the Trade Act of 1974 to authorize certain credits or credit guarantees for the sale of agricultural products to nonmarket economy countries.....	S. 1415
(Introduced by Mr. Roth for himself and others.) College Tuition Tax Relief Act of 1977.....	S. 311	(Introduced by Mr. Talmadge for himself and others.) To provide for the reform of the administrative and reimbursement procedures currently employed under the medicare and medicaid programs, and for other purposes.....	S. 1470
(Introduced by Mr. Hansen for himself and others.) To amend part B of the title XI of the Social Security Act to assure appropriate participation by optometrists in the peer review and related activities under such part.....	S. 410	(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 to permit heads of households to use the standard deduction used by married persons.....	S. 1644
(Introduced by Mr. Ribicoff for himself and others.) To amend title XVIII of the Social Security Act to authorize payment under the supplementary medical insurance program for optometric and medical vision care.....	S. 514	(Introduced by Mr. Laxalt for himself and others.) To amend the Internal Revenue Code of 1954 with respect to employer's duties in connection with the recording and reporting of tips.....	S. 1674
(Introduced by Mr. Pell for himself and others.) To amend title VII of the Social Security Act to provide that benefit checks shall be mailed for delivery on the day preceding a Saturday, Sunday, or legal public holiday, and to amend sec. 3020 of title 38, United States Code, relating to the time of delivery of benefit checks paid under laws administered by the Veterans' Administration.....	S. 543	(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to provide that the Federal excise tax on telephone service does not apply to amounts paid as State tax on the same service.....	S. 1774
(Introduced by Mr. Dole for himself and Mr. Domenici.) To amend the Internal Revenue Code of 1954 to provide a tax credit based upon the creation of new jobs and increased employment in private industry.....	S. 616	(Introduced by Mr. Roth for himself and others.) To provide for permanent tax rate reduction for individuals and businesses.....	S. 1800
(Introduced by Mr. Durkin for himself and others.) To amend the Internal Revenue Code of 1954 to change the income distribution requirement for certain private operating foundations and to exempt certain private operating foundations from the excise tax on investment income.....	S. 728		

DOLE, ROBERT, Kansas—Continued

(Introduced by Mr. Bentsen for himself and others.) To amend title XVIII of the Social Security Act to provide payment for rural health clinic services.....	S. 1877	(Introduced by Mr. Dole for himself and others.) To amend the Meat Import Quota Act of 1964.....	S. 2432
(Introduced by Mr. Dole for himself and others.) To amend the Internal Revenue Code of 1954 to exempt from taxation amounts received under certain scholarship programs.....	S. 1921	(Introduced by Mr. Javits for himself and others.) To amend title XIX of the Social Security Act to provide that certain handicapped individuals shall be eligible for medical assistance.....	S. 2505
(Introduced by Mr. Byrd of West Virginia for himself and others.) To amend sec. 218 of the Social Security Act to require that States having agreements entered into thereunder will continue to make social security payments and reports on a calendar-quarter basis.....	S. 1967	(Introduced by Mr. Dole for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the issuance of, and the exclusion from income of interest on, educational savings bonds..	S. 2528
(Introduced by Mr. Dole for himself and others.) To amend title XVIII of the Social Security Act to provide coverage for the services of optometrists related to the treatment of aphakia.....	S. 1975	To amend the Internal Revenue Code of 1954 to provide for the indexation of certain provisions of the tax laws, and for other purposes.....	S. 2561
To provide for automatic adjustment of deduction to individual retirement accounts, etc., and for other purposes.....	S. 1981	(Introduced by Mr. Dole for himself and others.) To amend the Internal Revenue Code of 1954 to permit farmers to elect the year in which crop deficiency payments are to be included in income..	S. 2686
(Introduced by Mr. Inouye for himself and others.) To amend the Internal Revenue Code of 1954 to eliminate the adjusted gross income limitation on the credit for the elderly, to increase the amount of such credit, and for other purposes.....	S. 2128	(Introduced by Mr. McGovern for himself and others.) To provide for improved controls over the labeling and inspection of meat and meat products; and to enhance stability in the supply and price of meat and food products.....	S. 2737
(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 to permit a taxpayer to claim a credit for amounts paid as tuition to provide education for himself, for his spouse, or for his dependents, and to provide that such credit is refundable.....	S. 2142	(Introduced by Mr. Dole for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the indexation of certain provisions of the tax laws.....	S. 2738
To amend the Internal Revenue Code of 1954 with respect to the treatment of amounts paid to relatives for purposes of the credit for expenses for household and dependent care services necessary for gainful employment.....	S. 2153	To amend the Internal Revenue Code of 1954 to provide that the use of the zero bracket amount will not reduce the benefits of income averaging.....	S. 2776
(Introduced by Mr. Gravel for himself and others.) To amend sec. 4940 of the Internal Revenue Code of 1954 to reduce the excise tax based on the investment income of private foundations from 4 percent to 2 percent.....	S. 2204	To amend the Internal Revenue Code of 1954 to allow an individual a credit against tax equal to 20 percent of the social security taxes paid by that individual during the taxable year, and for other purposes.....	S. 2808
To amend the Internal Revenue Code of 1954, and for other purposes.....	S. 2393	To amend the Internal Revenue Code of 1954 to provide a deduction from gross income for individuals of the amount of social security taxes paid during the tax year.....	S. 2837
(Introduced by Mr. Dole for himself and others.) To amend the Internal Revenue Code of 1954 to permit a limited individual retirement deduction to individuals who are participants in retirement plans.....	S. 2462	(Introduced by Mr. Bentsen for himself and others.) To impose quotas on the importation of beef in order to assure an adequate supply of quality beef at staple prices for the American consumer.....	S. 2895
To amend the Internal Revenue Code of 1954 to allow small businesses and certain farming operations to claim a credit against income tax in lieu of a deduction for social security taxes paid by such businesses and farming operations.....	S. 2488	(Introduced by Mr. Hollings for himself and others.) To amend the Trade Act of 1974.....	S. 2920
		(Introduced by Mr. Church for himself and others.) To implement the International Sugar Agreement between the United States and foreign countries; to protect the welfare of consumers of sugar and of those engaged in the domestic sugar-producing industry; to promote the export trade of the United States; and for other purposes.....	S. 2990
		(Introduced by Mr. Dole for himself and others.) To disregard, for purposes of certain taxes imposed by the Internal Revenue Code of 1954 with respect to employees, certain changes since 1975 in the treatment of individuals as employers.....	S. 3007

DOLE, ROBERT, Kansas—Continued

(Introduced by Mr. Hansen for himself and others.)
To amend the Internal Revenue Code of 1954 to provide pre-1969 tax treatment for capital gains... S. 3065

(Introduced by Mr. Long for himself and others.)
To amend the Social Security Act by adding there to a new title XXI which will provide insurance against the costs of catastrophic illness, by replacing the medicaid program with a Federal medical assistance plan for low-income people, and by adding a new title XV thereto which will encourage and facilitate the availability, through private insurance carriers, of basic health insurance at reasonable premium charges, and for other purposes ----- S. 3105

To amend the Internal Revenue Code of 1954 with respect to the treatment of an involuntary conversion of real property to which the special farm valuation provisions of the Federal estate tax apply ----- S. 3125

(Introduced by Mr. Dole for himself and others.)
To prohibit the issuance of regulations on the taxation of fringe benefits..... S. 3147

To amend the Internal Revenue Code of 1954 to exclude from gross income a portion of each individual's personal service income to reflect the loss in the purchasing power of that income attributable to inflation..... S. 3166

To clarify sec. 119 of the Internal Revenue Code of 1954 by an amendment making it clear that meals provided in kind by an employer to an employee may be considered furnished for the convenience of the employer without regard to whether a charge is made or whether the employee is required to accept such meals..... S. 3183

(Introduced by Mr. Dole for himself and others.) To amend the Internal Revenue Code of 1954 to allow a retirement savings deduction for persons covered by certain pension plans..... S. 3288

(Introduced by Mr. Bentsen for himself and others.)
To suspend the duty on freight cars until the close of June 30, 1962..... S. 3326

To revise, extend, and improve maternal and child health and crippled children's services under title V of the Social Security Act..... S. 3401

(Introduced by Mr. Wallop for himself and others.)
To amend the Internal Revenue Code of 1954 to provide that nonresident aliens are taxable on gain from the sale or exchange of farming property and undeveloped real property at capital gain rates... S. 3414

(Introduced by Mr. Dole for himself and Mr. Gravel.) To amend title XX of the Social Security Act to increase the annual dollar limitation with respect to Federal financial participation on programs assisted thereunder..... S. 3426

SENATE RESOLUTIONS

(Introduced by Mr. Hayakawa for himself and others.) Expressing the sense of the Senate with respect to the immediate removal of certain regulations unilaterally put in place by the European Economic Community which have the effect of damaging and interfering with historic and acceptable trade patterns in the United States exports of dried prunes, and efforts made to restrict exports of walnuts to the European Economic Community, and action taken by the United States if such import regulations are not immediately removed and if additional unilateral regulations are instituted..... S. Res. 76

(Introduced by Mr. Wallop for himself and others.)
To limit imports of feeder and slaughter cattle and to authorize a trade agreement for that purpose in lieu of statutory quotas..... S. 3453

(Introduced by Mr. Hatch for himself and others.)
Relating to policy changes by the Internal Revenue Service..... S. Res. 242

(Introduced by Mr. Pearson for himself and others.)
Relating to the importance of increasing agricultural exports from the United States..... S. Res. 447

SENATE CONCURRENT RESOLUTIONS

(Introduced by Mr. Dole for himself and others.)
Disapproving Presidential action regarding the sugar industry..... S. Con. Res. 38

(Introduced by Mr. Dole for himself and others.)
Regarding imposition of import fees on crude oil ----- S. Con. Res. 73

AMENDMENTS

(Introduced by Mr. Inouye for himself and others.)
(In the nature of a substitute.) Provides for the coverage of the services of psychologists under medicare ----- Amdt. 450 to S. 123

To prevent the IRS from changing the unemployment status of certain persons when they have in good faith been treated as independent contractors ----- Amdt. 3408 to S. 3007

To delay until Jan. 1, 1979, the effective date for implementing certain methods of determining reasonable costs for skilled nursing facility services and intermediate care facility services..... UP amdt. 858 to H.R. 3

To extend for 2 years the exclusion from income for amounts received under the Armed Forces Health Professional Scholarship Program and similar programs ----- UP amdt. 938 to H.R. 3387

To strike section providing for delays in imposition of any reduction in medicaid moneys to States due to noncompliance with certain utilization review requirements..... UP amdt. 939 to H.R. 3387

DOLE, ROBERT, Kansas—Continued

AMENDMENTS—Continued

(Introduced by Mr. Percy for himself and others.) To exempt automotive fuels composed of at least 10 percent nonpetroleum derived alcohol from the present Federal excise tax of 4 cents per gallon.....	Amdt. 988 to H.R. 8444	To disregard for purpose of certain taxes imposed with respect to employees, certain changes since 1975 in the treatment of individuals as employees.....	UP amdt. 1728 to H.R. 7320
(Introduced by Mr. Dole for himself and Mr. Kennedy.) To delete residential energy credit.....	Amdt. 1488 to H.R. 5263	To provide that any funds payable to a State or subdivision pursuant to sec. 601 may be used only for purposes of making payments under pt. A of title IV of the Social Security Act.....	UP amdt. 1998 to H.R. 13511
To clarify the tax liabilities of certain nonprofit organizations.....	UP amdt. 1044 to H.R. 9346	To clarify the tax credit for grandparents who act as babysitters.....	UP amdt. 2010 to H.R. 13511
To modify certain Federal Election Commission rulings with regard to honoraria.....	UP amdt. 1071 to H.R. 9346	(Introduced by Mr. Muskie for himself and others.) To clarify the congressional intent of the joint resolution with respect to the effect of a State legislature's action of rescission.....	Amdt. 3678 to H.R. 13511
To delete the 10 percent investment tax credit for insulation of business property.....	UP amdt. 1010 to H.R. 5263	(Introduced by Mr. Griffin for himself and others.) Re: Indexing compensation plans for public employees.....	Amdt. 3686 to H.R. 13511
To exempt decontrol of newly discovered oil.....	Amdt. 1531 to H.R. 5263	Re: Child care credit for payments to certain family members.....	Amdt. 3963 to H.R. 13511
To provide tax credit for reduction of energy consumption.....	Amdt. 1532 to H.R. 5263	Re: Increase in earned income credit.....	Amdt. 3984 to H.R. 13511
(Introduced by Mr. Roth for himself and others.) To enact a sense of the Senate rejecting any tax on crude oil.....	Amdt. 1533 to H.R. 5263	Re: Reimbursement of the Virgin Islands and Guam for revenue loss resulting from certain Federal tax reductions.....	Amdt. 3985 to H.R. 13511
(Introduced by Mr. Weicker for himself and others.) To authorize energy stamp demonstrations.....	Amdt. 1545 to H.R. 5263	Re: Automatic adjustment of deduction for IRA contributions.....	Amdt. 3986 to H.R. 13511
(Introduced by Mr. Goldwater for himself and others.) To repeal the social security retirement test.....	Amdt. 1551 to H.R. 5322	Re: Health Care Financing Administration.....	Amdt. 3994 to H.R. 13511
(Introduced by Mr. Goldwater for himself and others.) To repeal social security retirement test.....	Amdt. 1552 to H.R. 5322	(Introduced by Mr. Dole for himself and others.) Re: Reflecting earned income tax credit in withholding.....	Amdt. 3995 to H.R. 13511
(Introduced by Mr. Danforth for himself and others.) To provide a refundable tax credit for State and local governments and nonprofit organizations.....	Amdt. 1558 to H.R. 9346	(Introduced by Mr. Bumpers for himself and Mr. Dole.) Re: Income tax exclusion for married taxpayers.....	Amdt. 4007 to H.R. 13511
(Introduced by Mr. Goldwater for himself and others.) To repeal social security retirement test.....	Amdt. 1581 to H.R. 9346	(Introduced by Mr. Hollings for himself and others.) Re: Elimination of textiles as products subject to negotiated tariff reductions.....	Amdt. 4016 to H.R. 13511
(Introduced by Mr. Danforth for himself and others.) To reduce social security contributions rate for public and nonprofit employers.....	Amdt. 1615 to H.R. 9346	(Introduced by Mr. Hollings for himself and others.) Re: Elimination of textiles as products subject to negotiated tariff reductions.....	Amdt. 4017 to H.R. 13511
To provide that waterways fuel tax shall not be levied against shipments of any agricultural commodity or product thereof until the price received by farmers for that commodity shall equal or exceed the parity price thereof.....	Amdt. 1690 to H.R. 8309	Re: Increase in, and simplification of earned income tax credit.....	Amdt. 4044 to H.R. 13511
(Introduced by Mr. Percy for himself and others.) To provide a 5-year residency requirement for aliens receiving SSI and requires any immigrant to have a sponsor who will contract to support such immigrant for 5 years, or have other means of support.....	Amdt. 1702 to H.R. 7200	(Introduced by Mr. Bartlett for himself and others.) To amend the Emergency Petroleum Allocation Act of 1973 to exempt from controls deep stripper well crude oil production, and to clarify the original intent of the "stripper well" amendment.....	Amdt. 4088 to H.R. 13511
(Introduced by Mr. Gravel for himself and others.) To provide a \$200 million increase in title XX funding in fiscal year 1979, \$250 million in fiscal year 1980, and \$300 million in fiscal year 1981....	Amdt. 3077 to H.R. 7200	Re: Deductions for contributions to sec. 501(c)(10) organizations.....	Amdt. 4118 to H.R. 13511
		To increase in and simplification of earned income tax credit.....	Amdt. 4044 to H.R. 13511
		Re: Sugar price support payments.....	UP amdt. 2092 to H.R. 13750

DOMENICI, PETE V, New Mexico

(Introduced by Mr. Dole for himself and others.) To provide that the changes made by the Tax Reform Act of 1976 to the exclusion for sick pay shall apply to taxable years beginning after Dec. 31, 1976.....	S. 4	(Introduced by Mr. Baker for himself and others.) To amend the Internal Revenue Code of 1954 to provide a permanent reduction in the rates of taxes paid by individuals.....	S. 730
(Introduced by Mr. Stafford for himself and others.) To amend title XVIII and title XIX of the Social Security Act to include community mental health centers among the entities which may be qualified providers of services for medicare purposes, to require each State having an approved medicaid plan to provide community mental health center services under such plan, and for other purposes.....	S. 47	(Introduced by Mr. Baker for himself and others.) To amend the Internal Revenue Code of 1954 to provide a tax credit based upon the creation of new jobs and increased employment in private industry.....	S. 731
(Introduced by Mr. Mathias for himself and others.) To amend title II of the Social Security Act to increase the annual amount which individuals may earn without suffering deductions from their social security benefits, and to provide a graduated reduction in benefits for widows and widowers who remarry.....	S. 77	(Introduced by Mr. Baker for himself and others.) To amend the Internal Revenue Code of 1954 to provide for a permanent reduction in the rate of small business corporations.....	S. 732
(Introduced by Mr. Inouye for himself and others.) To amend the Social Security Act to provide for inclusion of the services of licensed registered nurses under medicare and medicaid.....	S. 104	(Introduced by Mr. Baker for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the exclusion from taxation of a limited amount of interest on savings.....	S. 734
(Introduced by Mr. Talmadge for himself and others.) To strengthen the capability of the Government to detect, prosecute, and punish fraudulent activities under the medicare and medicaid programs, and for other purposes.....	S. 143	(Introduced by Mr. Baker for himself and others.) To amend the Internal Revenue Code of 1954 to permit the accelerated depreciation of property placed in service in areas of high unemployment.....	S. 735
(Introduced by Mr. Goldwater for himself and others.) To repeal the earnings limitation of the Social Security Act for all workers age 65 and over.....	S. 146	(Introduced by Mr. Baker for himself and others.) To provide American Stock Ownership Plans for those of modest income by allowing deferral of taxes on certain funds invested in common stock.....	S. 736
(Introduced by Mr. Burdick for himself and others.) To amend the Internal Revenue Code of 1954 to exempt certain agricultural aircraft from the aircraft use tax, to provide for the refund of the gasoline tax to the agricultural aircraft operator, and for other purposes.....	S. 196	(Introduced by Mr. Baker for himself and others.) To amend the Internal Revenue Code of 1954 to provide income tax incentives for the conservation of energy used to heat or cool residences.....	S. 737
(Introduced by Mr. Matsunaga for himself and others.) To amend the Social Security Act to provide for inclusion of the services of licensed practical nurses under medicare and medicaid.....	S. 310	(Introduced by Mr. Schweiker for himself and others.) To amend the Internal Revenue Code of 1954 to permit a taxpayer to deduct, or to claim a credit for, amounts paid as tuition to provide education for himself, for his spouse, or for his dependents.....	S. 834
(Introduced by Mr. Roth for himself and others.) College Tuition Tax Relief Act of 1977.....	S. 311	(Introduced by Mr. Laxalt for himself and others.) To amend medicare provisions as they relate to rural health facilities.....	S. 916
(Introduced by Mr. Domenici for himself and others.) To amend part A of title XVIII of the Social Security Act to cover certain additional inpatient hospital services furnished outside the United States to individuals insured for benefits provided under such part A.....	S. 396	(Introduced by Mr. Domenici for himself and others.) To amend the Internal Revenue Code of 1954 to provide tax credit or deduction to individuals who maintain within their homes a dependent aged 65 or older.....	S. 1014
(Introduced by Mr. Dole for himself and Mr. Domenici.) To amend the Internal Revenue Code of 1954 to provide a tax credit based upon the creation of new jobs and increased employment in private industry.....	S. 616	(Introduced by Mr. Church for himself and others.) To amend title II of the Social Security Act to revise the provisions relating to automatic cost-of-living increases in benefits, and for other purposes.....	S. 1243
(Introduced by Mr. Clark for himself and others.) To amend title XVIII of the Social Security Act to provide payment for rural health clinic services.....	S. 708	(To amend title XIX of the Social Security Act to assure coverage, under State medicaid programs, of chemotherapy furnished by hospitals to patients on either an inpatient or outpatient basis, and to make clear that physicians services provided under such programs include transplants of organs and tissues, implants of materials and devices, and plastic surgery (and related services) when performed on account of disease, injury, or other surgery which is or was medically necessary.....	S. 1510

DOMENICI, PETE V., New Mexico—Continued

<p>(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to provide that the Federal excise tax on telephone service does not apply to amounts paid as State tax on the same service.....</p>	S. 1774	<p>(Introduced by Mr. DeConcini for himself and others.) To increase the duty on imported copper by an amount which offsets the cost incurred by copper producers in the United States in meeting domestic environmental requirements.....</p>	S. 2233
<p>(Introduced by Mr. Anderson for himself and others.) To amend the Internal Revenue Code of 1954 to allow individuals to compute the amount of the deduction for payments into retirement savings on the basis of the compensation of their spouses, and for other purposes.....</p>	S. 1783	<p>(Introduced by Mr. Morgan for himself and others.) To amend the Social Security Act and Internal Revenue Code to provide coverage under the social security system for Members of Congress and employees of the legislative branch.....</p>	S. 2335
<p>(Introduced by Mr. Roth for himself and others.) To provide for permanent tax rate reduction for individuals and businesses.....</p>	S. 1800	<p>(Introduced by Mr. Durkin for himself and Mr. Domenici.) To amend the Tax Reform Act of 1976 to delay for 1 year the effective date of changes in the exclusion for sick pay.....</p>	S. 2383
<p>(Introduced by Mr. Gravel for himself and others.) To amend the Internal Revenue Code of 1954 to provide that the U.S. Tax Court may issue a declaratory judgment with respect to the correctness of a precedential revenue ruling issued by the Secretary of the Treasury which modifies a revenue ruling issued at least 5 years earlier, and for other purposes.....</p>	S. 1939	<p>(Introduced by Mr. Byrd of West Virginia for himself and others.) To authorize the Commodity Credit Corporation to finance export credit sales of agricultural commodities and to authorize non-market economy countries to participate in certain programs of the Commodity Credit Corporation...</p>	S. 2385
<p>(Introduced by Mr. Domenici for himself and others.) To amend title XVIII of the Social Security Act to eliminate certain restrictions and limitations imposed for the receipt of home health services, to redesignate such services as "home care services," to broaden the items and services included within such term "home care services," and otherwise to expand, improve, and make more accessible home care services to those in need thereof; and to amend title XIX to include home care services (as defined in title XVIII) among the services which must be covered under an approved State plan for medical assistance under title XIX.....</p>	S. 2009	<p>(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the exclusion from gross income of certain employer educational assistance programs</p>	S. 2388
<p>(Introduced by Mr. Inouye for himself and others.) To amend the Internal Revenue Code of 1954 to eliminate the adjusted gross income limitation on the credit for the elderly, to increase the amount of such credit, and for other purposes.....</p>	S. 2128	<p>To provide medicare coverage for orthopedic shoes or other supportive devices prescribed by a physician for correction or treatment of abnormalities of the feet or legs which cause serious detrimental medical effects.....</p>	S. 2629
<p>(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 to provide the same tax exemptions and general tax treatment to recognized Indian tribes as are applicable to other governmental units.....</p>	S. 2130	<p>(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to provide an equitable tax structure for small and independent companies, and for other purposes...</p>	S. 2669
<p>(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 to permit a taxpayer to claim a credit for amounts paid as tuition to provide education for himself, for his spouse, or for his dependents, and to provide that such credit is refundable.....</p>	S. 2142	<p>(Introduced by Mr. Dole for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the indexation of certain provisions of the tax laws.....</p>	S. 2738
<p>(Introduced by Mr. Gravel for himself and others.) To amend sec. 4940 of the Internal Revenue Code of 1954 to reduce the excise tax based on the investment income of private foundations from 4 percent to 2 percent.....</p>	S. 2204	<p>To amend the Internal Revenue Code of 1954 to allow a refundable credit against income tax liability for increases in social security taxes resulting from increases in social security tax rates effective after Dec. 31, 1977.....</p>	S. 2741
		<p>(Introduced by Mr. Domenici for himself and Mr. Chiles.) To amend the Internal Revenue Code of 1954 to provide for a credit against an employer's liability for withholding income tax on wages paid to his employees based upon the employment of individuals certified for hourly employment benefits under the Comprehensive Employment and Training Act of 1973.....</p>	S. 2806

DOMENICI, PETE V., New Mexico—Continued

(Introduced by Mr. Domenici for himself and others.) To amend the Internal Revenue Code of 1954 to provide tax incentives for investment in small corporations doing research in the area of energy development and conservation.....	S. 2917	(Introduced by Mr. Morgan for himself and others.) To provide coverage under the social security system for Members of Congress and employees of the legislative branch.....	Amdt. 1763 to H.R. 7200
(Introduced by Mr. Church for himself and others.) To implement the International Sugar Agreement between the United States and foreign countries; to protect the welfare of consumers of sugar and of those engaged in the domestic sugar-producing industry; to promote the export trade of the United States; and for other purposes....	S. 2990	To impose a waterways fuel tax, requires cost recovery, and authorizes locks and dam 26.....	Amdt. 1829 to H.R. 8309
(Introduced by Mr. Hart for himself and Mr. Domenici.) To amend the Internal Revenue Code of 1954 to allow for certain deductions related to enhanced oil recovery.....	S. 3009	(Introduced by Mr. Hollings for himself and others.) To eliminate the extension of tuition tax credits to elementary and secondary school students	Amdt. 3104 to H.R. 3946
(Introduced by Mr. Dole for himself and others.) To disregard, for purposes of certain taxes imposed by the Internal Revenue Code of 1954 with respect to employees, certain changes since 1975 in the treatment of individuals as employers.....	S. 3007	To limit the credit to postsecondary expenses.....	Amdt. 3462 to H.R. 12050
(Introduced by Mr. Hansen for himself and others.) To amend the Internal Revenue Code of 1954 to provide pre-1969 tax treatment for capital gains...	S. 3065	To limit the credit to postsecondary expenses.....	Amdt. 3463 to H.R. 12050
(Introduced by Mr. Domenici for himself and Mr. Hatfield of Montana.) To amend the Social Security Act to provide reimbursement at a level of 100 percent to States for the administrative costs they incur in implementing the Indian Health Care Improvement Act.....	S. 3311	To limit the credit to postsecondary expenses.....	Amdt. 3466 to H.R. 12050
(Introduced by Mr. Wallop for himself and others.) To amend the Internal Revenue Code of 1978 to exclude from gross income payments made under certain Federal and State cost-sharing programs...	S. 3388	(Introduced by Mr. Muskie for himself and others.) To clarify the congressional intent of the joint resolution with respect to the effect of a State legislature's action of rescission.....	Amdt. 3678 to H.R. 13511
AMENDMENTS		(Introduced by Mr. Hatch for himself and others.) To prohibit the issuance of fringe benefit regulations	Amdt. 3815 to H.R. 13511
To provide an alternative \$250 tax credit or \$1,000 deduction for taxpayers maintaining a household including a dependent who is 65 years of age or older	Amdt. 188 to H.R. 3477	(Introduced by Mr. Morgan for himself and others.) Re: Social services grants.....	Amdt. 3851 to H.R. 13511
(Introduced by Mr. Church for himself and others.) To provide an optional retirement income credit or tax credit for the elderly for 1976.....	Amdt. 190 to H.R. 3477	(Introduced by Mr. Church for himself and others.) Re: Income tax exclusion for amounts from sale of principal residence.....	Amdt. 4031 to H.R. 13511
(Introduced by Mr. Danforth for himself and others.) To permanently reduce the Federal tax rates.....	Amdt. 200 to H.R. 3477	(Introduced by Mr. Hatch for himself and others.) Re: Prohibition of Treasury Department fringe benefit regulations.....	Amdt. 4048 to H.R. 13511
To increase to 90 percent Federal participation in State administrative costs to implement the Indian Health Care Improvement Act.....	UP amdt. 936 to H.R. 3387	(Introduced by Mr. Nunn for himself and others.) Re: Conditional reductions in individual income tax rates for 1980-1983, based on limited Federal spending	Amdt. 4057 to H.R. 13511
To provide a refundable tax credit to the elderly for energy costs.....	UP amdt. 978 to H.R. 5263	(Introduced by Mr. Nunn for himself and others.) Provides for additional reductions in individual income tax rates during calendar years 1980-83...	Amdt. 4084 to H.R. 13511
(Introduced by Mr. Domenici for himself and others.) To provide energy cost credit for the elderly.....	Amdt. 1523 to H.R. 5363	(Introduced by Mr. Bartlett for himself and others.) To amend the Emergency Petroleum Allocation Act of 1973 to exempt from controls deep stripper well crude oil production, and to clarify the original intent of the "stripper well" amendment.....	Amdt. 4088 to H.R. 13511
		SENATE RESOLUTIONS	
		(Introduced by Mr. Hatch for himself and others.) Relating to policy changes by the Internal Revenue Service.....	S. Res. 242
		(Introduced by Mr. Roth for himself and others.) Disapproval of a proposed Internal Revenue Service reorganization.....	S. Res. 475

DURKIN, JOHN A., *New Hampshire*

(Introduced by Mr. Dole for himself and others.) To provide that the changes made by the Tax Reform Act of 1976 to the excision for sick pay shall apply to taxable years beginning after Dec. 31, 1976.....	S. 4	(Introduced by Mr. McIntyre for himself and others.) To amend the Internal Revenue Code of 1954 to provide income tax incentives for the conservation of energy used to heat or cool residences and commercial buildings, and for the utilization of renewable fuel energy sources.....	S. 808
(Introduced by Mr. Stone for himself and others.) To amend title XVIII of the Social Security Act to authorize payment under the medicare program for certain services performed by chiropractors....	S. 76	To amend the Internal Revenue Code of 1954 to permit a taxpayer to deduct, or to claim a credit for, amounts paid as tuition for his own education or the education of another individual.....	S. 954
(Introduced by Mr. Inouye for himself and others.) To amend the Social Security Act to provide for the payment of services by psychologists, and for other purposes.....	S. 128	(Introduced by Mr. Anderson for himself and others.) To amend the Internal Revenue Code of 1954 to provide an additional itemized deduction for older individuals who rent their principal residences	S. 1187
(Introduced by Mr. Matsunaga for himself and others.) To amend the Social Security Act to provide for inclusion of the services of licensed practical nurses under medicare and medicaid.....	S. 310	(Introduced by Mr. Church for himself and others.) To amend title II of the Social Security Act to revise the provisions relating to automatic cost-of-living increases in benefits, and for other purposes	S. 1248
To amend title II of the Social Security Act so as to remove the limitation upon the amount of outside income which an individual may earn while receiving benefits thereunder.....	S. 448	(Introduced by Mr. Sasser for himself and others.) To amend the Internal Revenue Code of 1954 to suspend the imposition of interest on a deficiency of income taxes which results from an error of an employee of the Internal Revenue Service, and for other purposes.....	S. 1879
(Introduced by Mr. Pell for himself and others.) To amend title VII of the Social Security Act to provide that benefit checks shall be mailed for delivery on the day preceding a Saturday, Sunday, or legal public holiday, and to amend sec. 3020 of title 38, United States Code, relating to the time of delivery of benefit checks paid under laws administered by the Veterans' Administration.....	S. 548	To amend the Social Security Act to provide for the payment of out of hospital prescription drugs, eyeglasses, hearing aids, and dentures.....	S. 1588
(Introduced by Mr. Clark for himself and others.) To amend title XVIII of the Social Security Act to provide payment for rural health clinic services....	S. 708	To amend title II of the Social Security Act to eliminate the reconsideration stage in benefit determinations, to eliminate the 5-month waiting period for disability benefits, and to establish higher earnings limitation for demonstrating an individual's ability to engage in substantial gainful activity.....	S. 1589
(Introduced by Mr. Durkin for himself and others.) To amend the Internal Revenue Code of 1954 to change the income distribution requirement for certain private operating foundations and to exempt certain private operating foundations from the excise tax on investment income.....	S. 728	(Introduced by Mr. Durkin for himself and Mr. McIntyre.) To prohibit any State from imposing a tax on the income derived by any individual from services in the Federal area within such State if such individual is not a resident or domiciliary of such State or of any other State which imposes a tax on income.....	S. 1595
(Introduced by Mr. Anderson for himself and others.) To amend the Internal Revenue Code of 1954 to allow a deduction for expense allocable to the use of any portion of a dwelling unit in the trade or business of providing day care services whether or not such portion is exclusively used in such trade or business.....	S. 749	(Introduced by Mr. Hathaway for himself and others.) To assure that an individual or family, whose income is increased by reason of a general increase in monthly social security benefits, will not, because of such general increases, suffer a loss of or reduction in the benefits the individual or family has been receiving under certain Federal or federally assisted programs.....	S. 1675
(Introduced by Mr. Humphrey for himself and others.) To amend title II of the Social Security Act so as to liberalize the conditions governing eligibility of blind persons to receive disability insurance benefits thereunder.....	S. 758	(Introduced by Mr. Cranston for himself and others.) To amend the Social Security Act to strengthen and improve the program of Federal support for foster care of dependent children with special needs, and for other purposes.....	S. 1928
(Introduced by Mr. Burdick for himself and others.) To amend the Internal Revenue Code of 1954 to allow an individual an income tax deduction for the expenses of traveling to and from a temporary construction project worksite.....	S. 779		

DURKIN, JOHN A., New Hampshire—Continued

(Introduced by Mr. Byrd of West Virginia for himself and others.) To amend sec. 218 of the Social Security Act to require that States having agreements entered into thereunder will continue to make social security payments and reports on a calendar-quarter basis.....	S. 1967	(Introduced by Mr. Hollings for himself and others.) To amend the Trade Act of 1974.....	S. 2920
(Introduced by Mr. Inouye for himself and others.) To amend the Internal Revenue Code of 1954 to eliminate the adjusted gross income limitation on the credit for the elderly, to increase the amount of such credit, and for other purposes.....	S. 2128	(Introduced by Mr. Durkin for himself and Mr. Hathaway.) To amend title XVI of the Social Security Act to provide that support and maintenance furnished by a relative to a recipient of supplemental security income benefits shall not be considered income, and for other purposes.....	S. 3028
(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 to permit a taxpayer to claim a credit for amounts paid as tuition to provide education for himself, for his spouse, or for his dependents, and to provide that such credit is refundable.....	S. 2142	(Introduced by Mr. Hansen for himself and others.) To amend the Internal Revenue Code of 1954 to provide pre-1969 tax treatment for capital gains.....	S. 3065
(Introduced by Mr. Durkin for himself and others.) To amend sec. 232 of the Trade Expansion Act of 1962 to prohibit the President from increasing the rate of duty on imports of petroleum and petroleum products in the absence of a national military emergency.....	S. 2175	(Introduced by Mr. Brooke for himself and Mr. Durkin.) To amend title XVI of the Social Security Act to assure that, for purposes of the Supplemental Security Income program, interest income received by an individual from a negotiated order of withdrawal account will be treated the same as interest income received from an account on which interest is payable on a quarterly basis.....	S. 3252
(Introduced by Mr. Gravel for himself and others.) To amend sec. 4940 of the Internal Revenue Code of 1954 to reduce the excise tax based on the investment income of private foundations from 4 percent to 2 percent.....	S. 2204	(Introduced by Mr. Hathaway for himself and Mr. Weicker.) To amend the Internal Revenue Code of 1954 to provide a credit for investment in original issue stock of small- and medium-sized corporations.....	S. 3320
(Introduced by Mr. Durkin for himself and Mr. Domenici.) To amend the Tax Reform Act of 1976 to delay for 1 year the effective date of changes in the exclusion for sick pay.....	S. 2383	To amend the Internal Revenue Code of 1954 to provide a tax credit to small businesses for filing forms required by Federal law.....	S. 3327
(Introduced by Mr. Byrd of West Virginia for himself and others.) To authorize the Commodity Credit Corporation to finance export credit sales of agricultural commodities and to authorize non-market economy countries to participate in certain programs of the Commodity Credit Corporation.....	S. 2385	To amend the Trade Act of 1974 in order to provide for Federal reimbursement to States for unemployment insurance benefits paid to workers who are eligible for adjustment assistance benefits under such act, and to repeal the provisions of law which reduce certain tax credits for employers in any State which does not enter into, or fulfill its commitments under, a Federal-State agreement regarding the administration of worker adjustment assistance benefits.....	S. 3500
(Introduced by Mr. Hathaway for himself and others.) To amend the Social Security Act and the Internal Revenue Code of 1954 to provide for Federal participation in the costs of the old-age, survivors, and disability insurance program and the medicare program, with appropriate reductions in social security taxes to reflect such participation, and with a substantial increase in the amount of an individual's annual earnings which may be counted for benefit and tax purposes.....	S. 2501	AMENDMENTS	
(Introduced by Mr. Nelson for himself and others.) To amend the Social Security Act and the Internal Revenue Code of 1954 to provide that disability insurance benefits and the medicare program shall be financed from general revenues (pursuant to annual authorizations) rather than through the imposition of employment and self-employment taxes as at present, and to adjust the rates of such taxes (for purposes of financing the OASI program) accordingly.....	S. 2508	(Introduced by Mr. Church for himself and others.) To provide an optional retirement income credit or tax credit for the elderly for 1976.....	Amdt. 190 to H.R. 8477
		(Introduced by Mr. Inouye for himself and others.) (In the nature of a substitute.) Provides for the coverage of the services of psychologists under medicare.....	Amdt. 459 to S. 128
		(Introduced by Mr. Metzbaum for himself and others.) To impose excise tax on business use of oil and natural gas.....	Amdt. 1505 to H.R. 5268
		(Introduced by Mr. Hathaway for himself and others.) To provide tax credit for home heating oil.....	Amdt. 1549 to H.R. 5268
		(Introduced by Mr. Gravel for himself and others.) To provide a \$200 million increase in title XX funding in fiscal year 1979, \$250 million in fiscal year 1980, and \$300 million in fiscal year 1981.....	Amdt. 3077 to H.R. 7200

DURKIN, JOHN A., New Hampshire—Continued

AMENDMENTS—Continued

(Introduced by Mr. Muskie for himself and others.) To clarify the congressional intent of the joint resolution with respect to the effect of a State leg- islature's action of rescission.....	Amdt. 3678 to H.R. 13511
(Introduced by Mr. Hollings for himself and others.) Re: Elimination of textiles as products subject to negotiated tariff reductions.....	Amdt. 4016 to H.R. 13511
(Introduced by Mr. Hollings for himself and others.) Re: Elimination of textiles as products subject to negotiated tariff reductions.....	Amdt. 4017 to H.R. 13511
Re: Tax simplification study.....	Amdt. 4021 to H.R. 13511
Re: Prohibiting Presidential import restraints on petroleum products.....	Amdt. 4022 to H.R. 13511
(Introduced by Mr. Church for himself and others.) Re: Income tax exclusion for amounts from sale of principal residence.....	Amdt. 4031 to H.R. 13511
(Introduced by Mr. Morgan for himself and others.) Re: Amendments to the Clayton Antitrust Act....	Amdt. 4036 to H.R. 13511
(Introduced by Mr. Morgan for himself and others.) Re: Additional limits on tax deductions for anti- trust penalties.....	Amdt. 4037 to H.R. 13511

SENATE CONCURRENT RESOLUTIONS

(Introduced by Mr. Dole for himself and others.) Regarding imposition of import fees on crude oil.....	S. Con. Res. 73
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SENATE RESOLUTIONS

(Introduced by Mr. Roth for himself and others.) Disapproval of a proposed Internal Revenue Serv- ice reorganization.....	S. Res. 475
(Introduced by Mr. Hathaway for himself and others.) To disapprove waiver of the countervail- ing duty on certain items of Government subsid- ized fish imported from Canada.....	S. Res. 483

EAGLETON, THOMAS F., Missouri

(Introduced by Mr. Dole for himself and others.) To provide that the changes made by the Tax Reform Act of 1976 to the exclusion for sick pay shall apply to taxable years beginning after Dec. 31, 1976.....	S. 4	(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to provide that the Federal excise tax on telephone service does not apply to amounts paid as State tax on the same service.....	S. 1774
(Introduced by Mr. Church for himself and others.) To amend the Social Security Act to roll back the deductible and coinsurance charges under part A of medicare to the 1976 levels, and for other purposes.....	S. 185	(Introduced by Mr. Inouye for himself and others.) To amend the Internal Revenue Code of 1954 to eliminate the adjusted gross income limitation on the credit for the elderly, to increase the amount of such credit, and for other purposes.....	S. 2128
(Introduced by Mr. Clark for himself and others.) To amend title XVIII of the Social Security Act to provide payment for rural health clinic services.....	S. 708	(Introduced by Mr. Gravel for himself and others.) To amend sec. 4940 of the Internal Revenue Code of 1954 to reduce the excise tax based on the investment income of private foundations from 4 percent to 2 percent.....	S. 2204
(Introduced by Mr. Anderson for himself and others.) To amend the Internal Revenue Code of 1954 to allow a deduction for expense allocable to the use of any portion of a dwelling unit in the trade or business of providing day care services whether or not such portion is exclusively used in such trade or business.....	S. 749	(Introduced by Mr. Heinz for himself and others.) To amend the Antidumping Act of 1921, the Trade Act of 1974 and the Tariff Act of 1930 to improve procedures relating to the determination of certain unfair foreign trade practices.....	S. 2317
(Introduced by Mr. Bartlett for himself and others.) To amend sec. 1011(d) of the Tax Reform Act of 1976.....	S. 772	(Introduced by Mr. Eagleton for himself and others.) To amend the Internal Revenue Code of 1954 to allow an individual a credit against tax equal to 15 percent of the social security taxes paid by that individual during the taxable year....	S. 2459
(Introduced by Mr. Bayh for himself and others.) To amend the worker adjustment provisions of the Trade Act of 1974 in order to provide that workers may be covered under certification of eligibility to apply for such assistance if they are totally or partially separated from adversely affected employment within 2 years before the date of the petition for such certification.....	S. 939	(Introduced by Mr. Hathaway for himself and others.) To amend the Social Security Act and the Internal Revenue Code of 1954 to provide for Federal participation in the costs of the old-age, survivors, and disability insurance program and the medicare program, with appropriate reductions in social security taxes to reflect such participation, and with a substantial increase in the amount of an individual's annual earnings which may be counted for benefit and tax purposes.....	S. 2501
(Introduced by Mr. Eagleton for himself and others.) To amend title II of the Social Security Act to reduce from 20 to 10 years the period of time that a divorced woman's marriage to an individual must have lasted for her to qualify for wife's or widow's benefits on the basis of the wages and self-employment income of such individual.....	S. 942	(Introduced by Mr. Nelson for himself and others.) To amend the Social Security Act and the Internal Revenue Code of 1954 to provide that disability insurance benefits and the medicare program shall be financed from general revenues (pursuant to annual authorizations) rather than through the imposition of employment and self-employment taxes as at present, and to adjust the rates of such taxes (for purposes of financing the OASI program) accordingly.....	S. 2508
(Introduced by Mr. Church for himself and others.) To amend titles II, VII, XI, XVI, XVIII, and XIX of the Social Security Act to provide for the improved administration of the old-age, survivors, and disability insurance program, the supplemental security income program, and the medicare program by a newly established independent Social Security Administration, to separate social security trust fund items from the general Federal budget, to prohibit the mailing of certain notices with social security and supplemental security income benefit checks, and for other purposes.....	S. 1194	(Introduced by Mr. Javits for himself and others.) To amend title XIX of the Social Security Act to provide that certain handicapped individuals shall be eligible for medical assistance.....	S. 2505
(Introduced by Mr. Stone for himself and others.) To amend the Internal Revenue Code of 1954 to exempt certain State and local government retirement systems from taxation, and for other purposes.....	S. 1587	(Introduced by Mr. Gravel for himself and others.) To amend the Internal Revenue Code of 1954 to defer from income certain amounts deferred pursuant to State or local public employee deferred compensation plans.....	S. 2627
		(Introduced by Mr. Hollings for himself and others.) To amend the Trade Act of 1974.....	S. 2920

EAGLETON, THOMAS F., Missouri—Continued

(Introduced by Mr. Dole for himself and others.) To disregard, for purposes of certain taxes imposed by the Internal Revenue Code of 1954 with respect to employees, certain changes since 1975 in the treatment of individuals as employers.....	S. 3007	(Introduced by Mr. Nelson for himself and others.) Re: Hospital reimbursement reforms and hospital cost containment.....	Amdt. 3348 to H.R. 13511
(Introduced by Mr. Eagleton for himself and others.) To permit the distribution to charity of profits arising from the advance refunding of State and local obligations before the publication of Treasury News Release WS 1007 prohibiting such distributions and to provide relief to those jurisdictions which have already accounted for such amounts	S. 3338	(Introduced by Mr. Culver for himself and others.) To provide for a deduction for certain amounts paid into a reserve for product liability losses and expenses; to provide a deduction for certain amounts paid to captive insurers.....	Amdt. 4085 to H.R. 13511
(Introduced by Mr. Culver for himself and others.) To amend the Internal Revenue Code of 1954 to exclude from gross income a portion of payments made under certain Federal and State cost-sharing programs the primary purpose of which is conservation of soil and water resources, environmental protection or restoration, forest enhancement, or the provision of wildlife habitat.....	S. 3419	(Introduced by Mr. Hollings for himself and others.) Re: Elimination of textiles as products subject to negotiated tariff reductions.....	Amdt. 4016 to H.R. 13511
MOTION			
	S. 3419	To amend the Internal Revenue Code of 1954 to exclude from gross income a portion of payments made under certain Federal and State cost-sharing programs the primary purpose of which is conservation of soil and water resources, environmental protection or restoration, forest enhancement, or the provision of wildlife habitat.....	Amdt. 4017 to H.R. 13511
SENATE RESOLUTIONS			
(Introduced by Mr. Church for himself and others.) To provide an optional retirement income credit or tax credit for the elderly for 1976.....	Amdt. 190 to H.R. 3477	To commit the bill to the Committee on Finance with certain instructions.....	Motion to H.R. 9346
(Introduced by Mr. Bayh for himself and others.) To authorize use to set-aside acreage for production of agricultural commodities used to produce fuels	Amdt. 1489 to H.R. 5263	SENATE CONCURRENT RESOLUTIONS	
(Introduced by Mr. Danforth for himself and others.) To reduce social security contributions rate for public and nonprofit employers.....	Amdt. 1615 to H.R. 9346	(Introduced by Mr. Hollings for himself and others.) Relating to customs duties on textiles...	S. Res. 324
To exempt Missouri from child support requirement of January 1977, through September 1977.....	UP amdt. 1730 to H.R. 12232	(Introduced by Mr. Pearson for himself and others.) Relating to the importance of increasing agricultural exports from the United States.....	S. Res. 447
(Introduced by Mr. Hollings for himself and others.) To eliminate the extension of tuition tax credits to elementary and secondary school students	Amdt. 3104 to H.R. 3946	SENATE CONCURRENT RESOLUTIONS	
To limit the credit to postsecondary expenses.....	Amdt. 3462 to H.R. 12050	(Introduced by Mr. Glenn for himself and others.) Relating to disapproval of import relief to domestic producers of nuts, bolts, and large screws....	S. Con. Res. 06
To limit the credit to postsecondary expenses.....	Amdt. 3463 to H.R. 12050		
To limit the credit to postsecondary expenses.....	Amdt. 3466 to H.R. 12050		
(Introduced by Mr. Nelson for himself and others.) To amend the tariff schedules of the United States respecting the tariff treatment accorded to certain plastics or rubber.....	Amdt. 3478 to H.R. 3285		
(Introduced by Mr. Danforth for himself and others.) To eliminate the authorization of \$500 million in fiscal relief for States and local governments	Amdt. 3308 to H.R. 13511		

EASTLAND, JAMES O., Mississippi

(Introduced by Mr. Talmadge for himself and others.) To strengthen the capability of the Government to detect, prosecute, and punish fraudulent activities under the medicare and medicaid programs, and for other purposes.....	S. 148	(Introduced by Mr. Stennis for himself and Mr. Eastland.) To amend sec. 453 of the Internal Revenue Code of 1954.....	S. 2245
(Introduced by Mr. Burdick for himself and others.) To amend the Internal Revenue Code of 1954 to exempt certain agricultural aircraft from the aircraft use tax, to provide for the refund of the gasoline tax to the agricultural aircraft operator, and for other purposes.....	S. 196	(Introduced by Mr. Hollings for himself and others.) To amend the Trade Act of 1974.....	S. 2920
(Introduced by Mr. Matsunaga for himself and others.) To amend the Social Security Act to provide for inclusion of the services of licensed practical nurses under medicare and medicaid.....	S. 310	(Introduced by Mr. Hansen for himself and others.) To amend the Internal Revenue Code of 1954 to provide pre-1969 tax treatment for capital gains...	S. 3065
(Introduced by Mr. Hansen for himself and others.) To amend title II of the Social Security Act to increase the increment in old-age benefits payable to individuals who delay their retirement beyond age 65.....	S. 615	(Introduced by Mr. Helms for himself and others.) To establish a National Office of Maternal and Child Health and a National Advisory Council on Maternal and Child Health, to promote the efficient administration of health care programs for mothers, infants and crippled children, and for other purposes.....	S. 3188
(Introduced by Mr. Humphrey for himself and others.) To amend title II of the Social Security Act so as to liberalize the conditions governing eligibility of blind persons to receive disability insurance benefits thereunder.....	S. 758	(Introduced by Mr. Wallop for himself and others.) To amend the Internal Revenue Code of 1954 to provide that nonresident aliens are taxable on gain from the sale or exchange of farming property and undeveloped real property at capital gains rates.....	S. 3414
(Introduced by Mr. Tower for himself and others.) To provide tax incentives to encourage physicians, dentists, and optometrists to practice in health manpower shortage areas.....	S. 878	(Introduced by Mr. Culver for himself and others.) To amend the Internal Revenue Code of 1954 to exclude from gross income a portion of payments made under certain Federal and State cost-sharing programs the primary purpose of which is conservation of soil and water resources, environmental protection or restoration, forest enhancement, or the provision of wildlife habitat.....	S. 3419
(Introduced by Mr. Laxalt for himself and others.) To amend medicare provisions as they relate to rural health facilities.....	S. 916	AMENDMENTS	
(Introduced by Mr. Thurmond for himself and others.) To amend the Internal Revenue Code of 1954 to permit individuals to amortize certain rehabilitation expenditures for certified historic structures which are not depreciable.....	S. 1158	(Introduced by Mr. Church for himself and others.) To provide an optional retirement income credit or tax credit for the elderly for 1976.....	Amdt. 190 to H.R. 3477
(Introduced by Mr. Church for himself and others.) To amend titles II, VII, XI, XVI, XVIII, and XIX of the Social Security Act.....	S. 1194	To provide coverage for policemen and firemen in Mississippi	UP amdt. 1045 to H.R. 9348
(Introduced by Mr. Talmadge for himself and others.) To provide for the reform of the administrative and reimbursement procedures currently employed under the medicare and medicaid programs, and for other purposes.....	S. 1470	(Introduced by Mr. Percy for himself and others.) To provide a 5-year residency requirement for aliens receiving SSI and requires any immigrant to have a sponsor who will contract to support such immigrant for 5 years, or have other means of support.....	Amdt. 1702 to H.R. 7200
(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 to permit heads of households to use the standard deduction used by married persons....	S. 1644	(Introduced by Mr. Muskie for himself and others.) To clarify the congressional intent of the joint resolution with respect to the effect of a State legislature's action of rescission.....	Amdt. 3078 to H.R. 13511
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to provide that the Federal excise tax on telephone services does not apply to amounts paid as State tax on the same service.....	S. 1774	(Introduced by Mr. Hatch for himself and others.) To prohibit the issuance of fringe benefit regulations	Amdt. 3815 to H.R. 13511
(Introduced by Mr. Byrd of West Virginia for himself and others.) To amend sec. 218 of the Social Security Act to require that States having agreements entered into thereunder will continue to make social security payments and reports on a calendar-quarter basis.....	S. 1967	(Introduced by Mr. Hollings for himself and others.) Re: Elimination of textiles as products subject to negotiated tariff reductions.....	Amdt. 4016 to H.R. 13511
(Introduced by Mr. Stennis for himself and Mr. Eastland.) To amend the Internal Revenue Code of 1954 to provide a special computation for determining the public support of certain charitable organizations.....	S. 2150	(Introduced by Mr. Hollings for himself and others.) Re: Elimination of textiles as products subject to negotiated tariff reductions.....	Amdt. 4017 to H.R. 13511
		(Introduced by Mr. Hatch for himself and others.) Re: Prohibition of Treasury Department fringe benefit regulations.....	Amdt. 4048 to H.R. 13511
		SENATE RESOLUTIONS	
		(Introduced by Mr. Hollings for himself and others.) Relating to customs duties on textiles...	S. Res. 224

FORD, WENDELL H., Kentucky

- (Introduced by Mr. Pell for himself and others.)
To amend title VII of the Social Security Act to provide that benefit checks shall be mailed for delivery on the day preceding a Saturday, Sunday, or legal public holiday, and to amend sec. 3020 of title 38, United States Code, relating to the time of delivery of benefit checks paid under laws administered by the Veterans' Administration..... S. 543
- (Introduced by Mr. Burdick for himself and others.)
To amend the Internal Revenue Code of 1954 to allow an individual an income tax deduction for the expenses of traveling to and from a temporary construction project worksite..... S. 779
- (Introduced by Mr. Church for himself and others.)
To amend title II of the Social Security Act to revise the provisions relating to automatic cost-of-living increases in benefits, and for other purposes S. 1243
- (Introduced by Mr. Huddleston for himself and others.) To authorize payments to States as reimbursement for payments which were based upon erroneous information supplied by the Department of Health, Education, and Welfare..... S. 1333
- (Introduced by Mr. Talmadge for himself and others.) To provide for the reform of the administrative and reimbursement procedures currently employed under the medicare and medicaid programs, and for other purposes..... S. 1470
- (Introduced by Mr. Hathaway for himself and others.) To assure that an individual or family, whose income is increased by reason of a general increase in monthly social security benefits, will not, because of such general increases, suffer a loss of or reduction in the benefits the individual or family has been receiving under certain Federal or federally assisted programs..... S. 1675
- (Introduced by Mr. Huddleston for himself and Mr. Ford.) To clarify permanently the application of sec. 117 of the Internal Revenue Code of 1954 to certain education programs for members of the uniformed services..... S. 1698
- (Introduced by Mr. Huddleston for himself and Mr. Ford.) To amend certain provisions of the Internal Revenue Code of 1954 relating to distilled spirits, and for other purposes..... S. 1717
- (Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to provide that the Federal excise tax on telephone service does not apply to amounts paid as State tax on the same service..... S. 1774
- (Introduced by Mr. Dole for himself and others.) To amend the Internal Revenue Code of 1954 to exempt from taxation amounts received under certain scholarship programs..... S. 1921
- (Introduced by Mr. Inouye for himself and others.) To amend the Internal Revenue Code of 1954 to eliminate the adjusted gross income limitation on the credit for the elderly, to increase the amount of such credit, and for other purposes..... S. 2128
- (Introduced by Mr. Gravel for himself and others.) To amend sec. 4040 of the Internal Revenue Code of 1954 to reduce the excise tax based on the investment income of private foundations from 4 percent to 2 percent..... S. 2204
- (Introduced by Mr. Moynihan for himself and others.) To authorize an appropriation to reimburse certain expenditures for social services provided by the States prior to Oct. 1, 1975, under titles I, IV, VI, X, XIV, and XVI of the Social Security Act..... S. 2360
- (Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the exclusion from gross income of certain employer educational assistance programs S. 2388
- (Introduced by Mr. Nelson for himself and others.) To amend the Social Security Act and the Internal Revenue Code of 1954 to provide that disability insurance benefits and the medicare program shall be financed from general revenues (pursuant to annual authorizations) rather than through the imposition of employment and self-employment taxes as at present, and to adjust the rates of such taxes (for purposes of financing the OASI program) accordingly..... S. 2508
- (Introduced by Mr. Gravel for himself and others.) To amend the Internal Revenue Code of 1954 to defer from income certain amounts deferred pursuant to State or local public employee deferred compensation plans..... S. 2627
- (Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to provide an equitable tax structure for small and independent companies, and for other purposes... S. 2660
- (Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to provide simplification, reform, and relief for small business..... S. 2742
- (Introduced by Mr. Mathias for himself and others.) To eliminate the reduction in social security benefits for spouses and surviving spouses receiving certain Government pensions, as recently added to title III of the Social Security Act by sec. 334 of the Social Security Amendments of 1977..... S. 2680
- (Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to provide a more equitable estate tax treatment of joint interests in farm and closely held business property..... S. 2865
- (Introduced by Mr. Bentsen for himself and others.) To impose quotas on the importation of beef in order to assure an adequate supply of quality beef at stable prices for the American consumer..... S. 2895
- (Introduced by Mr. Hollings for himself and others.) To amend the Trade Act of 1974..... S. 2920

FORD, WENDELL H., Kentucky—Continued

(Introduced by Mr. Wallop for himself and others.)
To amend the Internal Revenue Code of 1978 to
exclude from gross income payments made under
certain Federal and State cost-sharing programs...

S. 3388

(Introduced by Mr. Wallop for himself and others.)
To amend the Internal Revenue Code of 1954 to
provide that nonresident aliens are taxable on
gain from the sale or exchange of farming prop-
erty and undeveloped real property at capital
gains rates.....

S. 3414

AMENDMENTS

(Introduced by Mr. Church for himself and others.)
To provide an optional retirement income credit
or tax credit for the elderly for 1978.....

Amdt. 190 to
H.R. 3477

(Introduced by Mr. Huddleston for himself and
others.) To provide for a withholding tax on
certain gambling winnings.....

Amdt. 208 to
H.R. 3477

Re: Revision of item of tax preference under the
minimum tax relating to intangible drilling ex-
penses in excess of related income.....

Amdt. 222 to
H.R. 3477

To require the Secretary of Labor to provide to a
denied claimant specific reasons for the denial.

UP amdt. 606
to S. 1538

(Introduced by Mr. Percy for himself and others.)
To exempt automotive fuels composed of at least
10 percent nonpetroleum derived alcohol from the
present Federal excise tax of 4 cents per gallon...

Amdt. 986 to
H.R. 8444

(Introduced by Mr. Metsenbaum for himself and
others.) To impose excise tax on business use of
oil and natural gas.....

Amdt. 1505 to
H.R. 5283

(Introduced by Mr. Danforth for himself and
others.) To provide a refundable tax credit for
State and local governments and nonprofit orga-
nizations.....

Amdt. 1553 to
H.R. 9346

(Introduced by Mr. Danforth for himself and
others.) To reduce social security contributions
rate for public and nonprofit employers.....

Amdt. 1615 to
H.R. 9346

(Introduced by Mr. Bumpers for himself and
others.) To repeal a portion of sec. 227 of Public
Law 92-608 and preserve right of election for
those teaching hospitals that choose the cost-basis
method of reimbursement.....

Amdt. 3586 to
H.R. 5285

(Introduced by Mr. Muskie for himself and others.)
To clarify the congressional intent of the joint
resolution with respect to the effect of a State leg-
islature's action of rescission.....

Amdt. 3678 to
H.R. 13511

(Introduced by Mr. Hollings for himself and others.)
Re: Elimination of textiles as products subject to
negotiated tariff reductions.....

Amdt. 4016 to
H.R. 13511

(Introduced by Mr. Hollings for himself and others.)
Re: Elimination of textiles as products subject to
negotiated tariff reductions.....

Amdt. 4017 to
H.R. 13511

(Introduced by Mr. Bumpers for himself and others.)
Re: Reimbursement for certain medicare costs....

Amdt. 4491 to
H.R. 13511

SENATE CONCURRENT RESOLUTIONS

(Introduced by Mr. Glenn for himself and others.)
Relating to disapproval of import relief to domes-
tic producers of nuts, bolts, and large screws.....

S. Con.
Res. 68

GARN, JAKE, Utah

(Introduced by Mr. Bumpers for himself and others.) To amend title II of the Social Security Act to increase to \$4,800 the amount of outside earnings permitted without deductions from benefits thereunder-----	S. 87	(Introduced by Mr. Weicker for himself and others.) To amend the Tariff Schedules of the United States in order to prohibit the importation of coffee which is the product of Uganda-----	S. 2414
(Introduced by Mr. Goldwater for himself and others.) To repeal the earnings limitation of the Social Security Act for all workers age 65 and over-----	S. 146	(Introduced by Mr. Hollings for himself and others.) To amend the Trade Act of 1974-----	S. 2920
(Introduced by Mr. Roth for himself and others.) College Tuition Tax Relief Act of 1977-----	S. 311	(Introduced by Mr. Hansen for himself and others.) To amend the Internal Revenue Code of 1954 to provide pre-1969 tax treatment for capital gains--	S. 3065
(Introduced by Mr. Hansen for himself and others.) To amend title II of the Social Security Act to increase the increment in old-age benefits payable to individuals who delay their retirement beyond age 65-----	S. 615	(Introduced by Mr. Dole for himself and others.) To prohibit the issuance of regulations on the taxation of fringe benefits-----	S. 3147
(Introduced by Mr. Helms for himself and others.) To amend the Internal Revenue Code of 1954 to provide that certain liens for taxes shall not be valid unless actually entered and recorded in the office in which the lien is filed-----	S. 803	(Introduced by Mr. Lugar for himself and Mr. Garn.) To amend the Internal Revenue Code of 1954 to provide tax relief to small business-----	S. 3356
(Introduced by Mr. Schweiker for himself and others.) To amend the Internal Revenue Code of 1954 to permit a taxpayer to deduct, or to claim a credit for, amounts paid as tuition to provide education for himself, for his spouse, or for his dependents-----	S. 894	(Introduced by Mr. Wallop for himself and others.) To amend the Internal Revenue Code of 1954 to provide that nonresident aliens are taxable on gain from the sale or exchange of farming property and undeveloped real property at capital gains rate-----	S. 3414
(Introduced by Mr. Laxalt for himself and others.) To amend medicare provisions as they relate to rural health facilities-----	S. 916	(Introduced by Mr. Haskell for himself and others.) To extend for 2 years and modify the Federal income tax credit for employment of new employees-----	S. 3491
(Introduced by Mr. Griffin for himself and Mr. Garn.) To amend the Federal Unemployment Tax Act to provide that States shall not be required to provide unemployment compensation to employees of educational institutions during established and customary vacation periods and to establish certain minimum requirements for payment of unemployment compensation to substitute teachers-----	S. 1065	AMENDMENTS	
(Introduced by Mr. Hart for himself and others.) To amend sec. 5701 of the Internal Revenue Code of 1954 to establish a health protection tax-----	S. 1260	To allow a \$300 tax credit for the purchase of or conversion to a hydrogen-powered vehicle-----	UP amdt. 965 to H.R. 5263
(Introduced by Mr. Roth for himself and others.) To provide for permanent tax rate reduction for individuals and businesses-----	S. 1800	To allow a tax credit for the development of petroleum from tar sands as well as from oil shale----	UP amdt. 966 to H.R. 5263
(Introduced by Mr. Byrd of West Virginia for himself and others.) To amend sec. 218 of the Social Security Act to require that States having agreements entered into thereunder will continue to make social security payments and reports on a calendar-quarter basis-----	S. 1967	To provide residential hydrogen energy credit-----	Amdt. 1526 to H.R. 5263
(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 to permit a taxpayer to claim a credit for amounts paid as tuition to provide education for himself, for his spouse, or for his dependents, and to provide that such credit is refundable-----	S. 2142	To include tax credit for hydrogen motor vehicles--	Amdt. 1527 to H.R. 5263
		(Introduced by Mr. Roth for himself and others.) To enact a sense of the Senate rejecting any tax on crude oil-----	Amdt. 1533 to H.R. 5263
		To extend tax credit for oil shale to tar sands-----	Amdt. 1539 to H.R. 5263
		(Introduced by Mr. Hatch for himself and others.) To prohibit the issuance of fringe benefit regulations-----	Amdt. 3815 to H.R. 13511
		(Introduced by Mr. Hollings for himself and others.) Re: Elimination of textiles as products subject to negotiated tariff reductions-----	Amdt. 4016 to H.R. 13511
		(Introduced by Mr. Hollings for himself and others.) Re: Elimination of textiles as products subject to negotiated tariff reductions-----	Amdt. 4017 to H.R. 13511
		(Introduced by Mr. Hatch for himself and others.) Re: Prohibition of Treasury Department fringe benefit regulations-----	Amdt. 4048 to H.R. 13511
		Relating to the Full Employment and Balanced Growth Act of 1977 (Humphrey-Hawkins)-----	Amdts. 4067-4077 to H.R. 13511

GARN, JAKE, Utah—Continued

SENATE RESOLUTIONS

- (Introduced by Mr. Griffin for himself and others.)
Relating to disapproval of proposed social security standards..... S. Res. 416
- (Introduced by Mr. Roth for himself and others.)
Disapproval of a proposed Internal Revenue Service reorganization..... S. Res. 476

SENATE CONCURRENT RESOLUTIONS

- (Introduced by Mr. Dole for himself and others.)
Regarding imposition of import fees on crude oil S. Con.
Res. 78

GLENN, JOHN, Ohio

SENATE RESOLUTIONS

(Introduced by Mr. Glenn for himself and others.) To amend the Internal Revenue Code of 1954 to provide a national energy conservation incentives program -----	S. 124	(Introduced by Mr. Helms for himself and others.) Relating to unfair competition by foreign indus- tries -----	S. Res. 270
(Introduced by Mr. Glenn for himself and others.) To provide for review and reauthorization of tax expenditure provisions every 5 years, and for other purposes -----	S. 125	SENATE CONCURRENT RESOLUTIONS	
(Introduced by Mr. Clark for himself and others.) To amend title XVIII of the Social Security Act to provide payment for rural health clinic services...	S. 708	(Introduced by Mr. Glenn for himself and others.) Relating to disapproval of import relief to domes- tic producers of nuts, bolts, and large screws....	S. Con. Res. 68
(Introduced by Mr. Helms for himself and others.) To amend the Antidumping Act of 1921, the Trade Act of 1974 and the Tariff Act of 1990 to improve procedures relating to the determination of cer- tain unfair foreign trade practices.....	S. 2817		
(Introduced by Mr. Helms for himself and others.) To provide for the safeguarding of taxpayer rights, and for other purposes.....	S. 2929		
(Introduced by Mr. Hansen for himself and others.) To amend the Internal Revenue Code of 1954 to provide pre-1969 tax treatment for capital gains...	S. 3065		
(Introduced by Mr. Dole for himself and Mr. Gra- vel.) To amend title XX of the Social Security Act to increase the annual dollar limitation with respect to Federal participation in programs assisted thereunder.....	S. 3428		

AMENDMENTS

(Introduced by Mr. Church for himself and others.) To provide an optional retirement income credit or tax credit for the elderly for 1976.....	Amdt. 190 to H.R. 3477
(Introduced by Mr. Bumpers for himself and others.) To repeal a portion of sec. 227 of Public Law 92-608 and preserve right of election for those teaching hospitals that choose the cost-basis method of reimbursement.....	Amdt. 3586 to H.R. 5285
(Introduced by Mr. Muskie for himself and others.) To clarify the congressional intent of the joint resolution with respect to the effect of a State leg- islature's action of rescission.....	Amdt. 3678 to H.R. 13511
To apply the Sunset process to tax incentives.....	Amdt. 4153 to H.R. 13511
(Introduced by Mr. Glenn for himself and others.) To amend and extend the Export-Import Bank Act of 1945, and for other purposes.....	Amdt. 3681 to H.R. 13511
(Introduced by Mr. Metzbaum for himself and others.) Re: Extension of investment tax credit to rehabilitation expenditures.....	Amdt. 4019 to H.R. 13511
To apply the Sunset process to tax incentives.....	Amdt. 4153 to H.R. 13511
To create Sunset provisions for "tax expenditure provisions".....	Amdts. 4154 and 4155 to H.R. 13511

GOLDWATER, BARRY, Arizona

(Introduced by Mr. Stone for himself and others.) To amend title XVIII of the Social Security Act to authorize payment under the medicare program for certain services performed by chiropractors.....	S. 76	(Introduced by Mr. Baker for himself and others.) To amend the Internal Revenue Code of 1954 to provide for a permanent reduction in the rate of small business corporations.....	S. 732
(Introduced by Mr. Goldwater for himself and others.) To repeal the earnings limitation of the Social Security Act for all workers age 65 and over	S. 146	(Introduced by Mr. Baker for himself and others.) To amend the Internal Revenue Code of 1954 to increase the amount of the dividend exclusion.....	S. 733
(Introduced by Mr. Bartlett for himself and Mr. Goldwater.) To amend title II of the Social Security Act to repeal the earnings limitation for all workers age 62 and over, and to increase to \$4,200 the amount of outside earnings which (subject to further increases under the automatic adjustment provisions) is admitted an individual each year without any deduction from benefits thereunder....	S. 172	(Introduced by Mr. Baker for himself and others.) To provide American Stock Ownership Plans for those of modest income by allowing deferral of taxes on certain funds invested in common stock....	S. 736
(Introduced by Mr. Burdick for himself and others.) To amend the Internal Revenue Code of 1954 to exempt certain agricultural aircraft from the aircraft use tax, to provide for the refund of the gasoline tax to the agricultural aircraft operator, and for other purposes.....	S. 196	(Introduced by Mr. Baker for himself and others.) To amend the Internal Revenue Code of 1954 to provide income tax incentives for the conservation of energy used to heat or cool residences.....	S. 737
(Introduced by Mr. Both for himself and others.) College Tuition Tax Relief Act of 1977.....	S. 311	(Introduced by Mr. Helms for himself and others.) To amend the Internal Revenue Code of 1954 to provide that certain liens for taxes shall not be valid unless actually entered and recorded in the office in which the lien is filed.....	S. 803
(Introduced by Mr. Laxalt for Mr. Bartlett and others.) To amend the Internal Revenue Code of 1954 with respect to income earned abroad by U.S. citizens living or residing abroad.....	S. 388	(Introduced by Mr. Schweiker for himself and others.) To amend the Internal Revenue Code of 1954 to permit a taxpayer to deduct, or to claim a credit for, amounts paid as tuition to provide education for himself, for his spouse, or for his dependents.....	S. 834
(Introduced by Mr. Pell for himself and others.) To amend title VII of the Social Security Act to provide that benefit checks shall be mailed for delivery on the day preceding a Saturday, Sunday, or legal public holiday, and to amend sec. 3020 of title 38, United States Code, relating to the time of delivery of benefit checks paid under laws administered by the Veterans' Administration.....	S. 543	(Introduced by Mr. Domenici for himself and others.) To amend the Internal Revenue Code of 1954 to provide tax credit or deduction to individuals who maintain within their homes a dependent aged 65 or older.....	S. 1014
(Introduced by Mr. Stevens for himself and others.) To amend title II of the Social Security Act to increase to \$5,100 the annual amount which individuals may earn without suffering deductions from benefits on account of excess earnings.....	S. 588	(Introduced by Mr. Javits for himself and Mr. Goldwater.) To amend the Internal Revenue Code of 1954 to allow a tax credit for certain contributions of literary, musical, or artistic compositions.....	S. 1384
(Introduced by Mr. Goldwater for himself and Mr. DeConcini.) To encourage the international exchange of information and to promote friendly relations by repealing the amendments made by sec. 602 of the Tax Reform Act of 1976.....	S. 627	(Introduced by Mr. Stone for himself and others.) To amend the Internal Revenue Code of 1954 to exempt certain State and local government retirement systems from taxation, and for other purposes.....	S. 1587
To help relieve the burden of high property taxes by allowing each homeowner a Federal income tax credit or rebate for property taxes paid for the support of public schools.....	S. 669	(Introduced by Mr. DeConcini for himself and Mr. Goldwater.) To increase the tariff on imported copper and to exclude copper imports from the Generalized System of Preferences created by the Trade Act of 1974.....	S. 2124
(Introduced by Mr. Baker for himself and others.) To amend the Internal Revenue Code of 1954 to provide a permanent reduction in the rates of taxes paid by individuals.....	S. 730	(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 to permit a taxpayer to claim a credit for amounts paid as tuition to provide education for himself, for his spouse, or for his dependents, and to provide that such credit is refundable.....	S. 2142
		(Introduced by Mr. Gravel for himself and others.) To amend sec. 4940 of the Internal Revenue Code of 1954 to reduce the excise tax based on the investment income of private foundations from 4 percent to 2 percent.....	S. 2204

GOLDWATER, BARRY, Arizona—Continued

(Introduced by Mr. DeConcini for himself and others.) To increase the duty on imported copper by an amount which offsets the cost incurred by copper producers in the United States in meeting domestic environmental requirements.....	S. 2233	(Introduced by Mr. Church for himself and others.) Re: Income tax exclusion for amounts from sale of principal residence.....	Amdt. 4031 to H.R. 13511
(Introduced by Mr. McClure for himself and others.) To amend the Internal Revenue Code of 1954 with respect to the tax treatment of earned income of United States citizens and resident aliens from sources without the United States, and for other purposes	S. 2576	(Introduced by Mr. Hatch for himself and others.) Re: Prohibition of Treasury Department fringe benefit regulations.....	Amdt. 4048 to H.R. 13511
To amend sec. 7275 of the Internal Revenue Code of 1954 with respect to airline tickets.....	S. 2638	(Introduced by Mr. Bartlett for himself and others). To amend the Emergency Petroleum Allocation Act of 1973 to exempt from controls deep stripper well crude oil production, and to clarify the original intent of the "stripper well" amendment.....	Amdt. 4088 to H.R. 13511
(Introduced by Mr. Hansen for himself and others.) To amend the Internal Revenue Code of 1954 to provide pre-1969 tax treatment for capital gains...	S. 3005		

SENATE CONCURRENT RESOLUTIONS

(Introduced by Mr. Hatch for himself and others.) Relating to policy changes by the Internal Revenue Service.....	S. Res. 242
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AMENDMENTS

(Introduced by Mr. Bumpers for himself and others.) To delete the \$50 tax rebate and the \$50 special payments.....	Amdt. 180 to H.R. 8477
(Introduced by Mr. Goldwater for himself and others.) To restore the deduction for expenses of attending certain conventions in the North American area.....	Amdt. 195 to H.R. 8477
To repeal the earnings limitation for individuals aged 70 and over.....	UP amdt. 1052 to H.R. 9346
(Introduced by Mr. Goldwater for himself and others.) To repeal social security retirement test..	Amdt. 1551 to H.R. 5322
(Introduced by Mr. Goldwater for himself and others.) To repeal social security retirement test..	Amdt. 1552 to H.R. 5322
(Introduced by Mr. Goldwater for himself and others.) To repeal social security retirement test..	Amdt. 1581 to H.R. 9546
To provide a credit for residential property taxes paid for the support of public schools.....	Amdt. 3427 to H.R. 3046
To provide a credit for residential property taxes paid for the support of public schools.....	Amdt. 3445 to H.R. 12050
(Introduced by Mr. Hatch for himself and others.) To prohibit the issuance of fringe benefit regulations	Amdt. 3815 to H.R. 13511
(Introduced by Mr. Hollings for himself and others.) Re: Elimination of textiles as products subject to negotiated tariff reductions.....	Amdt. 4016 to H.R. 13511
(Introduced by Mr. Hollings for himself and others.) Re: Elimination of textiles as products subject to negotiated tariff reductions.....	Amdt. 4017 to H.R. 13511

GRAVEL, MIKE, Alaska

(Introduced by Mr. Stone for himself and others.) To amend title XVIII of the Social Security Act to authorize payment under the medicare program for certain services performed by chiropractors.....	S. 76	(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 to permit heads of households to use the standard deduction used by married persons.....	S. 1644
(Introduced by Mr. Inouye for himself and others.) To amend the Social Security Act to provide for the payment of services by psychologists, and for other purposes.....	S. 123	(Introduced by Mr. Hathaway for himself and others.) To assure that an individual or family, whose income is increased by reason of a general increase in monthly social security benefits, will not, because of such general increases, suffer a loss of or reduction in the benefits the individual or family has been receiving under certain Federal or federally assisted programs.....	S. 1675
(Introduced by Mr. Glenn for himself and others.) To provide for review and reauthorization of tax expenditure provisions every 5 years, and for other purposes.....	S. 125	Energy Development Act of 1977.....	S. 1758
(Introduced by Mr. Talmadge for himself and others.) To strengthen the capability of the Government to detect, prosecute, and punish fraudulent activities under the medicare and medical programs, and for other purposes.....	S. 143	(Introduced by Mr. Anderson for himself and others.) To amend the Internal Revenue Code of 1954 to allow individuals to compute the amount of the deduction for payments into retirement savings on the basis of the compensation of their spouse, and for other purposes.....	S. 1788
(Introduced by Mr. Bayh for himself and others.) To amend title II of the Social Security Act to eliminate the special dependency requirements for entitlement to husband's and widower's insurance benefits, to provide benefits for widowed fathers with minor children, to make certain other changes so that benefits for husbands, widowers, and fathers will be payable on the same basis as benefits for wives, widows, and mothers, and to permit the payment of benefits to a married couple on their combined earnings record where that method of computation provides a higher combined benefit.....	S. 304	(Introduced by Mr. Gravel for himself and others.) To amend the Internal Revenue Code of 1954 to provide that the U.S. Tax Court may issue a declaratory judgment with respect to the correctness of a precedential revenue ruling issued by the Secretary of the Treasury which modifies a revenue ruling issued at least 5 years earlier, and for other purposes.....	S. 1989
(Introduced by Mr. Hatfield for himself and Mr. Gravel.) To amend the Internal Revenue Code of 1954 to provide that a taxpayer conscientiously opposed to participation in war may elect to have his income, estate, or gift tax payments spent for nonmilitary purposes; to create a trust fund (the World Peace Tax Fund) to receive these tax payments; to establish a World Peace Tax Fund Board of Trustees; and for other purposes.....	S. 880	To amend the Internal Revenue Code of 1954 to allow a deduction with respect to the exhaustion of geothermal steam and geothermal resources.....	S. 1961
(Introduced by Mr. Bentsen for himself and others.) To make it easier to comply with certain Federal employee benefit plan requirements by amending the Internal Revenue Code of 1954 and the Employee Retirement Income Security Act of 1974 to eliminate dual Treasury and Labor Department jurisdiction over certain requirements, to reduce the number of reports and other paperwork required thereunder, and for other purposes.....	S. 901	To amend the Internal Revenue Code of 1954 to provide an increased zero bracket amount and personal exemption deduction amount for individuals residing in Alaska and Hawaii.....	S. 1978
(Introduced by Mr. Bayh for himself and others.) To amend title XVIII of the Social Security Act to provide for coverage under pt. B of medicare for routine exfoliative cytology tests for the diagnosis of uterine cancer.....	S. 940	(Introduced by Mr. Haskell for himself and others.) To amend the Trade Expansion Act of 1963 with respect to investigation of the effects on national security of importation of refined petroleum products.....	S. 2012
(Introduced by Mr. Talmadge for himself and others.) To provide for the reform of the administrative and reimbursement procedures currently employed under the medicare and medical programs, and for other purposes.....	S. 1470	(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 to provide the same tax exemptions and general tax treatment to recognized Indian tribes as are applicable to other governmental units.....	S. 2130
		(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 to permit a taxpayer to claim a credit for amounts paid as tuition to provide education for himself, for his spouse, or for his dependents, and to provide that such credit is refundable.....	S. 2142
		(Introduced by Mr. Gravel for himself and others.) To amend sec. 4940 of the Internal Revenue Code of 1954 to reduce the excise tax based on the investment income of private foundations from 4 percent to 2 percent.....	S. 2204

GRAVEL, MIKE, Alaska—Continued

(Introduced by Mr. Moynihan for himself and others.) To authorize an appropriation to reimburse certain expenditures for social services provided by the States prior to Oct. 1, 1975, under titles I, IV, VI, X, XIV, and XVI of the Social Security Act.....	S. 2300	To amend title XVIII of the Social Security Act to reopen the period during which a State may enter into or modify an agreement which provides for the buying-in of coverage under pt. B of medicare for certain individuals eligible for assistance under the State's medical program.....	S. 3374
(Introduced by Mr. Dole for himself and others.) To amend the Internal Revenue Code of 1954 to permit a limited individual retirement deduction to individuals who are participants in retirement plans.....	S. 2462	(Introduced by Mr. Dole for himself and Mr. Gravel.) To amend title XX of the Social Security Act to increase the annual dollar limitation with respect to Federal participation in programs assisted thereunder.....	S. 3426
To amend the Internal Revenue Code of 1954 to permit adjustment of the zero bracket amount and the amount of the exemptions allowed by section 151 for residents of States for which the Director of the Office of Management and Budget has adjusted the level of the official poverty line to a level greater than the prevailing level in most States.....		(Introduced by Mr. Haskell for himself and others.) To extend for 2 years and modify the Federal income tax credit for employment of new employee....	S. 3491
AMENDMENTS			
(Introduced by Mr. Gravel for himself and others.) To amend the Internal Revenue Code of 1954 to defer from income certain amounts deferred pursuant to State or local public employee deferred compensation plans.....	S. 2627	(Introduced by Mr. Church for himself and others.) To provide an optional retirement income credit or tax credit for the elderly for 1976.....	Amdt. 190 to H.R. 8477
(Introduced by Mr. Bentsen for himself and others.) To impose quotas on the importation of beef in order to assure an adequate supply of quality beef at stable prices for the American consumer.....	S. 2895	(Introduced by Mr. Moynihan for himself and others.) Re: Review of Canadian tax impact on U.S. broadcasters.....	Amdt. 228 to H.R. 8477
(Introduced by Mr. Dole for himself and others.) To disregard, for purposes of certain taxes imposed by the Internal Revenue Code of 1954 with respect to employees, certain changes since 1975 in the treatment of individuals as employers.....	S. 3007	(Introduced by Mr. Inouye for himself and others.) (In the nature of a substitute.) Provides for the coverage of the services of psychologists under medicare.....	Amdt. 450 to S. 123
(Introduced by Mr. DeConcini for himself and others.) To provide for the administration of the Internal Revenue Code of 1954 without regard to certain revenue rulings relating to the definition of the term "employee".....	S. 3037	To provide incentives for the use of alternative energy resources.....	UP amdt. 1726 to H.R. 112
(Introduced by Mr. Hansen for himself and others.) To amend the Internal Revenue Code of 1954 to provide pre-1969 tax treatment for capital gains.....	S. 3065	To add a new section to provide additional percentage for investment credit with respect to certain energy property.....	UP amdt. 1727 to H.R. 112
(Introduced by Mr. Moynihan for himself and others.) To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.....	S. 3111	(Introduced by Mr. Gravel for himself and others.) To provide a \$200 million increase in title XX funding in fiscal year 1979, \$250 million in fiscal year 1980, and \$300 million in fiscal year 1981....	Amdt. 3077 to H.R. 7200
To amend the Internal Revenue Code of 1954 to provide tax incentives for the establishment of general stock ownership plans.....	S. 3228	Re: Taxation of Alaska Native Claims Settlement Corporations.....	UP amdt. 2025 to H.R. 13511
To amend the Internal Revenue Code of 1954 to increase the percentage-of-compensation limitation on employee stock ownership plan contributions....	S. 3291	Re: Exportation of crude oil.....	Amdt. 3883 to H.R. 13511
		Re: Taxation of Alaska Native Claims Settlement Act Corporations.....	Amdt. 3884 to H.R. 13511
		(Introduced by Mr. Bartlett for himself and others.) To amend the Emergency Petroleum Allocation Act of 1973 to exempt from controls deep stripper well crude oil production, and to clarify the original intent of the "stripper well" amendment.....	Amdt. 4088 to H.R. 13511
		Re: Tax status of Trans-Alaska Pipeline Liability Fund.....	Amdt. 4121 to H.R. 13511
		Re: Investment tax credit for qualified recycling equipment.....	Amdt. 4122 to H.R. 13511

GRIFFIN, ROBERT F., Michigan

(Introduced by Mr. Dole for himself and others.) To provide that the changes made by the Tax Reform Act of 1976 to the exclusion for sick pay shall apply to taxable years beginning after Dec. 31, 1976.....	S. 4	(Introduced by Mr. Griffin for himself and Mr. Gama.) To amend the Federal Unemployment Tax Act to provide that States shall not be required to provide unemployment compensation to employees of educational institutions during established and customary vacation periods and to establish certain minimum requirements for payment of unemployment compensation to substitute teachers.....	S. 1065
To amend the Internal Revenue Code of 1954 to allow a credit for expenditures for insulation of a taxpayer's own residence.....	S. 196	To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in rates of tax, zero bracket amounts, and personal exemptions.....	S. 1431
To stimulate increased conservation of energy resources by encouraging the implementation of certain State and local programs to conserve natural gas and by amending the Internal Revenue Code of 1954 to allow a credit for expenditures for insulation of a taxpayer's own residence.....	S. 199	(Introduced by Mr. Roth for himself and others.) To provide for permanent tax rate reduction for individuals and businesses.....	S. 1690
(Introduced by Mr. Roth for himself and others.) College Tuition Tax Relief Act of 1977.....	S. 311	(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 to permit a taxpayer to claim a credit for amounts paid as tuition to provide education for himself, for his spouse, or for his dependents, and to provide that such credit is refundable.....	S. 2142
(Introduced by Mr. Baker for himself and others.) To amend the Internal Revenue Code of 1954 to provide a permanent reduction in the rates of taxes paid by individuals.....	S. 730	(Introduced by Mr. Gravel for himself and others.) To amend sec. 4940 of the Internal Revenue Code of 1954 to reduce the excise tax based on the investment income of private foundations from 4 percent to 2 percent.....	S. 2204
(Introduced by Mr. Baker for himself and others.) To amend the Internal Revenue Code of 1954 to provide a tax credit based upon the creation of new jobs and increased employment in private industry.....	S. 731	(Introduced by Mr. Moynihan for himself and others.) To authorize an appropriation to reimburse certain expenditures for social services provided by the States prior to Oct. 1, 1975, under titles I, IV, VI, X, XIV, and XVI of the Social Security Act.....	S. 2300
(Introduced by Mr. Baker for himself and others.) To amend the Internal Revenue Code of 1954 to provide for a permanent reduction in the rate of small business corporations.....	S. 732	(Introduced by Mr. Griffin for himself and Mr. Helms.) To amend the Internal Revenue Code of 1954 to increase certain limitations on the deduction of expenditures by farmers for clearing land.....	S. 2433
(Introduced by Mr. Baker for himself and others.) To amend the Internal Revenue Code of 1954 to increase the amount of the dividend exclusion.....	S. 733	(Introduced by Mr. Dole for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the issuance of, and the exclusion from income of interest on, educational savings bonds.....	S. 2526
(Introduced by Mr. Baker for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the exclusion from taxation of a limited amount of interest on savings.....	S. 734	(Introduced by Mr. Helms for himself and others.) To amend the Internal Revenue Code of 1954 to permit the full investment credit amount to be claimed for pollution control facilities for which rapid amortization has been elected.....	S. 2542
(Introduced by Mr. Baker for himself and others.) To amend the Internal Revenue Code of 1954 to permit the accelerated depreciation of property placed in service in areas of high unemployment.....	S. 735	(Introduced by Mr. Gravel for himself and others.) To amend the Internal Revenue Code of 1954 to defer from income certain amounts deferred pursuant to State or local public employee deferred compensation plans.....	S. 2627
(Introduced by Mr. Baker for himself and others.) To provide American Stock Ownership Plans for those of modest income by allowing deferral of taxes on certain funds invested in common stock.....	S. 736	(Introduced by Mr. Dole for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the indexation of certain provisions of the tax laws.....	S. 2738
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- (Introduced by Mr. Church for himself and others.)
To implement the International Sugar Agreement between the United States and foreign countries; to protect the welfare of consumers of sugar and of those engaged in the domestic sugar-producing industry; to promote the export trade of the United States; and for other purposes..... S. 2990
- To amend the Internal Revenue Code of 1954 to disregard, in the valuation for estate tax purposes of certain items created by the decedent during his life, any amount which would not have been capital gain if such item had been sold by the decedent at its fair market value..... S. 3015
- (Introduced by Mr. Hansen for himself and others.)
To amend the Internal Revenue Code of 1954 to provide pre-1969 tax treatment for capital gains... S. 3065
- (Introduced by Mr. Moynihan for himself and others.) To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions S. 3111
- To amend the Tariff Schedules of the United States to provide duty-free treatment for certain gloves and trousers which incorporate protective features designed specifically for use in forestry.... S. 3171

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- (Introduced by Mr. Bumpers for himself and others.) To delete the \$50 tax rebate and the \$50 special payments..... Amdt. 180 to H.R. 3477
- To provide a cost-of-living adjustment in the tax rates, personal exemptions, et cetera..... Amdt. 189 to H.R. 3477
- (Introduced by Mr. Moynihan for himself and others.) To provide an accelerated depreciation allowance for investments in high unemployment areas Amdt. 191 to H.R. 3477
- To provide a cost-of-living adjustment in tax rates, personal exemptions, et cetera..... Amdt. 224 to H.R. 3477
- (Introduced by Mr. Moynihan for himself and others.) Re: Review of Canadian tax impact on U.S. broadcasters..... Amdt. 228 to H.R. 3477
- To provide that section 105 (evidence required) shall be effective only when the IRS Commissioner determines that it is no longer necessary to examine any tax returns certified by a CPA..... UP amdt. 697 to S. 1538
- To provide coverage under medicare of certain devices serving the same or similar purposes as that performed by a wheelchair..... UP amdt. 1070 to H.R. 9346
- (Introduced by Mr. McIntyre for himself and Mr. Griffin.) To assure that veterans' pensions or compensation will not be reduced as a result of cost-of-living increases in monthly social security benefits Amdt. 1580 to H.R. 9346
- (Introduced by Mr. Bumpers for himself and others.) To repeal a portion of sec. 227 of Public Law 92-608 and preserve right of election for those teaching hospitals that choose the cost-basis method of reimbursement..... Amdt. 3586 to H.R. 5285
- (Introduced by Mr. Muskie for himself and others.) To clarify the congressional intent of the joint resolution with respect to the effect of a State legislature's action of rescission..... Amdt. 3678 to H.R. 13511
- (Introduced by Mr. Glenn for himself and others.) To amend and extend the Export-Import Bank Act of 1945, and for other purposes..... Amdt. 3681 to H.R. 13511
- To amend the Involuntary Conversion provisions of the Internal Revenue Code with regard to Replacement of Livestock with Other Farm Property..... Amdt. 4152 to H.R. 13511
- (Introduced by Mr. Griffin for himself and others.) Re: Indexing compensation plans for public employees Amdt. 3686 to H.R. 13511
- (Introduced by Mr. Nunn for himself and others.) Provides for additional reductions in individual income tax rates during calendar years 1980-83... Amdt. 4084 to H.R. 13511
- (Introduced by Mr. Culver for himself and others.) To provide for a deduction for certain amounts paid into a reserve for product liability losses and expenses; to provide a deduction for certain amounts paid to captive insurers..... Amdt. 4085 to H.R. 13511
- (Introduced by Mr. Bartlett for himself and others.) To amend the Emergency Petroleum Allocation Act of 1973 to exempt from controls deep stripper well crude oil production, and to clarify the original intent of the "stripper well" amendment..... Amdt. 4088 to H.R. 13511
- To provide that the value of creative property would not include any amount which would not have been capital gain if such property had been sold by the decedent at its fair market value at date of death..... Amdt. 4151 to H.R. 13511

SENATE RESOLUTIONS

- (Introduced by Mr. Griffin for himself and others.) Relating to disapproval of proposed social security standards..... S. Res. 416

SENATE CONCURRENT RESOLUTIONS

- (Introduced by Mr. Glenn for himself and others.) Relating to disapproval of import relief of domestic producers of nuts, bolts, and large screws..... S. Con. Res. 66

HANSEN, CLIFFORD P., Wyoming

(Introduced by Mr. Dole for himself and others.) To provide that the changes made by the Tax Reform Act of 1976 to the exclusion for sick pay shall apply to taxable years beginning after Dec. 31, 1976.....	S. 4	(Introduced by Mr. Laxalt for himself and others.) To amend title XVI of the Social Security Act to provide that an alien may not qualify for supplemental security income benefits unless he not only is a permanent resident of the United States but has also continuously resided in the United States for at least 5 years.....	S. 1711
(Introduced by Mr. Talmadge for himself and others.) To strengthen the capability of the Government to detect, prosecute, and punish fraudulent activities under the medicare and medicaid programs, and for other purposes.....	S. 148	(Introduced by Mr. Roth for himself and others.) To provide for permanent tax rate reduction for individuals and businesses.....	S. 1880
(Introduced by Mr. Goldwater for himself and others.) To repeal the earnings limitation of the Social Security Act for all workers age 65 and over.....	S. 148	(Introduced by Mr. Haskell for himself and others.) To amend the Trade Expansion Act of 1962 with respect to investigation of the effects on national security of importation of refined petroleum products.....	S. 2012
(Introduced by Mr. Hansen for himself and others.) To establish a program of comprehensive medical, hospital, and dental care as protection against the cost of ordinary and catastrophic illness by requiring employers to make insurance available to each employee and his family, by Federal financing of insurance for persons of low income, in whole or in part according to ability to pay, and by assuring the availability of insurance to all persons regardless of medical history, and on a guaranteed renewable basis.....	S. 218	(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 to permit a taxpayer to claim a credit for amounts paid as tuition to provide education for himself, for his spouse, or for his dependents, and to provide that such credit is refundable.....	S. 2143
(Introduced by Mr. Bellmon for himself and others.) To amend the headnote to the Tariff Schedules of the United States.....	S. 237	(Introduced by Mr. Gravel for himself and others.) To amend sec. 4940 of the Internal Revenue Code of 1954 to reduce the excise tax based on the investment income of private foundations from 4 percent to 2 percent.....	S. 2204
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(Introduced by Mr. Hansen for himself and others.) To amend part B of title XI of the Social Security Act to assure appropriate participation by optometrists in the peer review and related activities under such part.....	S. 410	(Introduced by Mr. Byrd for himself and others.) To amend the Internal Revenue Code of 1954 to make certain changes in the estate and gift tax provisions amended or added by the Tax Reform Act of 1976.....	S. 2228
(Introduced by Mr. Ribicoff for himself and others.) To amend title XVIII of the Social Security Act to authorize payment under the supplementary medical insurance program for optometric and medical vision care.....	S. 514	(Introduced by Mr. Bentsen for himself and others.) To amend the Internal Revenue Code of 1954 to provide a graduated exclusion from gross income for long-term capital gains and a graduated non-recognition of long-term capital losses for individuals.....	S. 2608
(Introduced by Mr. Hansen for himself and others.) To amend title II of the Social Security Act to increase the increment in old-age benefits payable to individuals who delay their retirement beyond age 65.....	S. 615	(Introduced by Mr. Bentsen for himself and others.) To impose quotas on the importation of beef and to impose labeling requirements on imported beef in order to assure an adequate supply of quality beef at stable prices for the American consumer.....	S. 2624
(Introduced by Mr. Curtis for himself and others.) To reinstate the provisions of the Sugar Act of 1948 beginning with calendar year 1978.....	S. 674	(Introduced by Mr. Gravel for himself and others.) To amend the Internal Revenue Code of 1954 to defer from income certain amounts deferred pursuant to State or local public employee deferred compensation plans.....	S. 2627
(Introduced by Mr. Laxalt for himself and others.) To amend medicare provisions as they relate to rural health facilities.....	S. 916	(Introduced by Mr. Dole for himself and others.) To amend the Internal Revenue Code of 1954 to permit farmers to elect the year in which crop deficiency payments are to be included in income.....	S. 2636
To amend sec. 501(c) of the Internal Revenue Code of 1954 with respect to the status of certain trusts established for the payment of employee benefits.....	S. 1656		

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(Introduced by Mr. Bentsen for himself and others.) To impose quotas on the importation of beef in order to assure an adequate supply of quality beef at stable prices for the American consumer.....	S. 2895
(Introduced by Mr. Hollings for himself and others.) To amend the Trade Act of 1974.....	S. 2920
(Introduced by Mr. Church for himself and others.) To implement the International Sugar Agreement between the United States and foreign countries; to protect the welfare of consumers of sugar and of those engaged in the domestic sugar-producing industry; to promote the export trade of the United States; and for other purposes....	S. 2990
(Introduced by Mr. Hansen for himself and others.) To amend the Internal Revenue Code of 1954 to provide pre-1969 tax treatment for capital gains...	S. 3065
(Introduced by Mr. Wallop for himself and others.) To limit imports of feeder and slaughter cattle and to authorize a trade agreement for that purpose in lieu of statutory quotas.....	S. 3453

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Re: Energy conservation tax incentives.....	Amdt. 170 to H.R. 3477
(Introduced by Mr. Danforth for himself and others.) To permanently reduce the Federal tax rates.....	Amdt. 200 to H.R. 3477
(Introduced by Mr. Bellmon for himself and others.) To exempt price control for enhanced recovery....	Amdt. 1501 to H.R. 5263
(Introduced by Mr. Bellmon for himself and others.) To define stripper wells.....	Amdt. 1502 to H.R. 5263
To permit PSRO's to extend membership to certain nonphysicians; requires that statewide PSRO councils include a dentist, a registered professional nurse and one other nonphysician practitioner; and establishes an advisory committee of nonphysician practitioners to advise the National PSRO Council.....	Amdt. 4526 to H.R. 9434
(Introduced by Mr. Hollings for himself and others.) Re: Elimination of textiles as products subject to negotiated tariff reductions.....	Amdt. 4016 to H.R. 13511
(Introduced by Mr. Hollings for himself and others.) Re: Elimination of textiles as products subject to negotiated tariff reductions.....	Amdt. 4017 to H.R. 13511
(Introduced by Mr. Bartlett for himself and others.) To amend the Emergency Petroleum Allocation Act of 1973 to exempt from controls deep stripper well crude oil production, and to clarify the original intent of the "stripper well" amendment.....	Amdt. 4068 to H.R. 13511

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(Introduced by Mr. Hayakawa for himself and others.) Expressing the sense of the Senate with respect to the immediate removal of certain regulations unilaterally put in place by the European Economic Community which have the effect of damaging and interfering with historic and acceptable trade patterns in the United States exports of dried prunes, and efforts made to restrict exports of walnuts to the European Economic Community, and action taken by the United States if such import regulations are not immediately removed and if additional unilateral regulations are instituted.....	S. Res. 76
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(Introduced by Mr. Javits for himself and others.) To include limited coverage for mental illness necessary care and services, except for long-term institutional care.....	Amdt. 4738 to H.R. 9434

SENATE RESOLUTIONS

To disapprove the meat imports quota suspension..	S. Res. 477
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HASKELL, FLOYD K., Colorado

(Introduced by Mr. Dole for himself and others.) To provide that the changes made by the Tax Reform Act of 1976 to the exclusion for sick pay shall apply to taxable years beginning after Dec. 31, 1976.....	S. 4	the services which must be covered under an approved State plan for medical assistance under title XIX.....	S. 2009
(Introduced by Mr. Inouye for himself and others.) To amend the Social Security Act to provide for the payment of services by psychologists, and for other purposes.....	S. 123	(Introduced by Mr. Haskell for himself and others.) To amend the Trade Expansion Act of 1962 with respect to investigation of the effects on national security of importation of refined petroleum products.....	S. 2012
(Introduced by Mr. Glenn for himself and others.) To provide for review and reauthorization of tax expenditure provisions every 5 years and for other purposes.....	S. 125	(Introduced by Mr. Inouye for himself and others.) To amend the Internal Revenue Code of 1954 to eliminate the adjusted gross income limitation on the credit for the elderly, to increase the amount of such credit, and for other purposes.....	S. 2128
(Introduced by Mr. Talmadge for himself and others.) To strengthen the capability of the Government to detect, prosecute, and punish fraudulent activities under the medicare and medicaid programs, and for other purposes.....	S. 143	(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 to provide the same tax exemptions and general tax treatment to recognized Indian tribes as are applicable to other governmental units.....	S. 2130
(Introduced by Mr. Melcher for himself and others.) To amend the Meat Import Quota Act of 1964 to define fresh, chilled, and frozen meat, and for other purposes.....	S. 294	(Introduced by Mr. Gravel for himself and others.) To amend sec. 4940 of the Internal Revenue Code of 1954 to reduce the excise tax based on the investment income of private foundations from 4 percent to 2 percent.....	S. 2204
(Introduced by Mr. Bayh for himself and others.) To amend title II of the Social Security Act to eliminate the special dependency requirements for entitlement to husband's and widower's insurance benefits, to provide benefits for widowed fathers with minor children, to make certain other changes so that benefits for husbands, widowers, and fathers will be payable on the same basis as benefits for wives, widows, and mothers, and to permit the payment of benefits to a married couple on their combined earnings record where that method of computation provides a higher combined benefit.....	S. 304	(Introduced by Mr. Byrd for himself and others.) To postpone the effective date of the carryover basis provisions of the Internal Revenue Code of 1954.....	S. 2227
(Introduced by Mr. Haskell for himself and Mr. Hart.) For the relief of the Jefferson County Mental Health Center, Inc., and 103 individuals.....	S. 690	(Introduced by Mr. Heins for himself and others.) To amend the Antidumping Act of 1921, the Trade Act of 1974 and the Tariff Act of 1930 to improve procedures relating to the determination of certain unfair foreign trade practices.....	S. 2317
(Introduced by Mr. Clark for himself and others.) To amend title XVIII of the Social Security Act to provide payment for rural health clinic services.....	S. 708	(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the exclusion from gross income of certain employer educational assistance programs.....	S. 2388
(Introduced by Mr. Church for himself and others.) To provide a program of income tax counseling for elderly individuals.....	S. 835	To amend the Internal Revenue Code of 1954 to encourage the continued investment of equity capital in independent small businesses.....	S. 2428
(Introduced by Mr. Church for himself and others.) To amend title II of the Social Security Act to revise the provisions relating to automatic cost-of-living increases in benefits, and for other purposes.....	S. 1243	(Introduced by Mr. Nelson for himself and others.) To amend the Social Security Act and the Internal Revenue Code of 1954 to provide that disability insurance benefits and the medicare program shall be financed from general revenues (pursuant to annual authorizations) rather than through the imposition of employment and self-employment taxes as at present, and to adjust the rates of such taxes (for purposes of financing the OASI program) accordingly.....	S. 2503
To reform the tax laws of the United States.....	S. 1989	To amend the Internal Revenue Code of 1954 to provide a refund or credit of 10 percent of the employer and self-employed social security taxes paid by a taxpayer.....	S. 2607
(Introduced by Mr. Domenici for himself and others.) To amend title XVIII of the Social Security Act to eliminate certain restrictions and limitations imposed for the receipt of home health services, to redesignate such services as "home care services," to broaden the items and services included within such term "home care services," and otherwise to expand, improve, and make more accessible home care services to those in need thereof; and to amend title XIX to include home care services (as defined in title XVIII) among		(Introduced by Mr. Gravel for himself and others.) To amend the Internal Revenue Code of 1954 to defer from income certain amounts deferred pursuant to State or local public employee deferred compensation plans.....	S. 2627

HASKELL, FLOYD K., Colorado—Continued

(Introduced by Mr. Haskell for himself and Mr. Moynihan.) To provide for a study of methods by which individuals could be aided in filing their income tax returns.....	S. 2747	To increase the new jobs tax credit.....	Amdt. 196 to H.R. 3477
To extend for 4 years the exclusion from gross income of amounts which represent a discharge of indebtedness under certain student loan programs.....	S. 2758	(Introduced by Mr. Moynihan for himself and others.) Re: Review of Canadian tax impact on U.S. broadcasters.....	Amdt. 228 to H.R. 3477
(Introduced by Mr. Church for himself and others.) To implement the International Sugar Agreement between the United States and foreign countries; to protect the welfare of consumers of sugar and of those engaged in the domestic sugar-producing industry; to promote the export trade of the United States; and for other purposes.....	S. 2900	(Introduced by Mr. Domenici for himself and others.) To provide energy cost credit for the elderly.....	Amdt. 1523 to H.R. 5263
(Introduced by Mr. Dole for himself and others.) To disregard, for purposes of certain taxes imposed by the Internal Revenue Code of 1954 with respect to employees, certain changes since 1975 in the treatment of individuals as employers.....	S. 3007	(Introduced by Mr. Nelson for himself and others.) To delete sec. 523, "Community, Work and Training Programs" from the Finance Committee reported bill.....	Amdt. 1606 to H.R. 7200
(Introduced by Mr. DeConcini for himself and others.) To provide for the administration of the Internal Revenue Code of 1954 without regard to certain revenue rulings relating to the definition of the term "employee".....	S. 3037	To include the coverage of tax credits to passive solar systems.....	UP amdt. 1725 to H.R. 112
To stabilize production and marketing of traditional sweetener products; to permit orderly growth in the marketing of new sources of sweetener products; to provide consumers with adequate supplies of sweetener products at reasonable prices; to insure imports of sugar products do not disrupt the orderly operation of the National Sweetener Program, and for other purposes.....	S. 3055	To provide for the study of the feasibility of adjusting the income tax withholding to take into account the earned income credit.....	Amdt. 1780 to S. 2747
(Introduced by Mr. Allen for himself and others.) To provide that certain statutory subsistence received by State police officers will not retroactively be included in gross income.....	S. 3134	(Introduced by Mr. Nelson for himself and others.) To amend the tariff schedules of the United States respecting the tariff treatment accorded to certain plastics or rubber.....	Amdt. 3478 to H.R. 5285
(Introduced by Mr. Wallop for himself and others.) To amend the Internal Revenue Code of 1954 to provide that nonresident aliens are taxable on gain from the sale or exchange of farming property and undeveloped real property at capital gains rate.....	S. 3414	(Introduced by Mr. Muskie for himself and others.) To clarify the congressional intent of the joint resolution with respect to the effect of a State legislature's action of rescission.....	Amdt. 3678 to H.R. 13511
(Introduced by Mr. Haskell for himself and Mr. Nelson.) To provide for the valuation of options to purchase stock in a small business.....	S. 3436	(Introduced by Mr. Haskell for himself and others.) Re: Expansion of small tax case procedures for individual taxpayers.....	Amdt. 3844 to H.R. 13511
(Introduced by Mr. Haskell for himself and others.) To extend for 2 years and modify the Federal income tax credit for employment of new employees.....	S. 3491	(Introduced by Mr. Nelson for himself and others.) Re: Hospital reimbursement reforms and hospital cost containment.....	Amdt. 3848 to H.R. 13511
		(Introduced by Mr. Haskell for himself and others.) To extend for 2 years and modify the Federal income tax credit for employment of new employees and to delay the effective date of certain corporate rate reductions.....	Up amdt. 1904 to H.R. 13511
		SENATE CONCURRENT RESOLUTIONS	
		(Introduced by Mr. Dole for himself and others.) Disapproving Presidential action regarding the sugar industry.....	S. Con. Res. 38

AMENDMENTS

To increase the new jobs tax credit.....	Amdt. 64 to H.R. 3477
(Introduced by Mr. Haskell for himself and others.) To delete business tax incentives.....	Amdt. 198 to H.R. 3477

HATCH, ORRIN G., Utah

(Introduced by Mr. Stone for himself and others.) To amend title XVIII of the Social Security Act to authorize payment under the medicare program for certain services performed by chiropractors.....	S. 76	(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 to permit a taxpayer to claim a credit for amounts paid as tuition to provide education for himself, for his spouse, or for his dependents, and to provide that such credit is refundable.....	S. 2142
(Introduced by Mr. Inouye for himself and others.) To amend the Social Security Act to provide for the payment of services by psychologists, and for other purposes.....	S. 123	(Introduced by Mr. Heinz for himself and others.) To amend the Antidumping Act of 1921, the Trade Act of 1974 and the Tariff Act of 1930 to improve procedures relating to the determination of certain unfair foreign trade practices.....	S. 2317
(Introduced by Mr. Hansen for himself and others.) To amend title II of the Social Security Act to increase the increment in old-age benefits payable to individuals who delay their retirement beyond age 65.....	S. 615	(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the exclusion from gross income of certain employer educational assistance programs.....	S. 2388
(Introduced by Mr. Baker for himself and others.) To amend the Internal Revenue Code of 1954 to provide a permanent reduction in the rates of taxes paid by individuals.....	S. 730	(Introduced by Mr. Bentsen for himself and others.) To impose quotas on the importation of beef in order to assure an adequate supply of quality beef at stable prices for the American consumer.....	S. 2895
(Introduced by Mr. Baker for himself and others.) To amend the Internal Revenue Code of 1954 to provide a tax credit based upon the creation of new jobs and increased employment in private industry.....	S. 781	(Introduced by Mr. Hollings for himself and others.) To amend the Trade Act of 1974.....	S. 2920
(Introduced by Mr. Baker for himself and others.) To amend the Internal Revenue Code of 1954 to provide for a permanent reduction in the rate of small business corporations.....	S. 782	(Introduced by Mr. Helms for himself and others.) To provide for the safeguarding of taxpayer rights, and for other purposes.....	S. 2929
(Introduced by Mr. Baker for himself and others.) To amend the Internal Revenue Code of 1954 to increase the amount of the dividend exclusion.....	S. 783	(Introduced by Mr. Dole for himself and others.) To disregard, for purposes of certain taxes imposed by the Internal Revenue Code of 1954 with respect to employees, certain changes since 1975 in the treatment of individuals as employers.....	S. 3007
(Introduced by Mr. Baker for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the exclusion from taxation of a limited amount of interest on savings.....	S. 784	(Introduced by Mr. DeConcini for himself and others.) To provide for the administration of the Internal Revenue Code of 1954 without regard to certain revenue rulings relating to the definition of the term "employee".....	S. 3037
(Introduced by Mr. Baker for himself and others.) To amend the Internal Revenue Code of 1954 to permit the accelerated depreciation of property placed in service in areas of high unemployment.....	S. 785	(Introduced by Mr. Hansen for himself and others.) To amend the Internal Revenue Code of 1954 to provide pre-1969 tax treatment for capital gains.....	S. 3065
(Introduced by Mr. Baker for himself and others.) To provide American Stock Ownership Plans for those of modest income by allowing deferral of taxes on certain funds invested in common stock.....	S. 786	(Introduced by Mr. Dole for himself and others.) To prohibit the issuance of regulations on the taxation of fringe benefits.....	S. 3147
(Introduced by Mr. Baker for himself and others.) To amend the Internal Revenue Code of 1954 to provide income tax incentives for the conservation of energy used to heat or cool residences.....	S. 787	(Introduced by Mr. Tower for himself and others.) To amend the Internal Revenue Code of 1954.....	S. 3285
(Introduced by Mr. Helms for himself and others.) To amend the Internal Revenue Code of 1954 to provide that certain liens for taxes shall not be valid unless actually entered and recorded in the office in which the lien is filed.....	S. 803	(Introduced by Mr. Wallop for himself and others.) To amend the Internal Revenue Code of 1954 to provide that nonresident aliens are taxable on gain from the sale or exchange of farming property and undeveloped real property at capital gains rates.....	S. 3414
(Introduced by Mr. Schweiker for himself and others.) To amend the Internal Revenue Code of 1954 to permit a taxpayer to deduct, or to claim a credit for, amounts paid as tuition to provide education for himself, for his spouse, or for his dependents.....	S. 884	(Introduced by Mr. Matsunaga for himself and others.) To amend the Internal Revenue Code of 1954 to allow a credit for contributions to the United States Olympic Committee.....	S. 3455

HATCH, ORRIN G., Utah—Continued

To require that certain procedures be followed with respect to the Internal Revenue Service's "Proposed Revenue Procedure on Private Tax-Exempt Schools." -----

S. 3537

SENATE RESOLUTIONS

(Introduced by Mr. Hatch for himself and others.)
Relating to policy changes by the Internal Revenue Service.-----

S. Res. 242

(Introduced by Mr. Roth for himself and others.)
Disapproval of a proposed Internal Revenue Service reorganization.-----

S. Res. 475

To disapprove the meat imports quota suspension.-----

S. Res. 477

AMENDMENTS

(Introduced by Mr. Inouye for himself and others.)
(In the nature of a substitute.) Provides for the coverage of the services of psychologists under medicare.-----

Amdt. 450
to S. 122

(Introduced by Mr. Roth for himself and others.)
To enact a sense of the Senate rejecting any tax on crude oil.-----

Amdt. 1533 to
H.R. 5263

To provide a credit for residential property taxes paid for the support of public schools.-----

Amdt. 3427 to
H.R. 3946

To provide a credit for residential property taxes paid for the support of public schools.-----

Amdt. 3445 to
H.R. 12050

To delete the provision relating to the reasonable charge for physicians services.-----

Amdt. 3629 to
H.R. 5285

To require that a failure to comply with a court order for child support by any Federal employee shall be grounds for that employee's discharge from Federal employment.-----

Amdt. 3630 to
H.R. 5285

To delay until 1960, the cost reimbursement provisions of the bill.-----

Amdt. 3631 to
H.R. 5285

To clarify the effective date of the cost reimbursement provisions of the bill.-----

Amdt. 3632 to
H.R. 5285

(Introduced by Mr. Muskie for himself and others.)
To clarify the congressional intent of the joint resolution with respect to the effect of a State legislature's action of rescission.-----

Amdt. 3673 to
H.R. 13511

(Introduced by Mr. Hatch for himself and others.)
To prohibit the issuance of fringe benefit regulations.-----

Amdt. 3815 to
H.R. 13511

(Introduced by Mr. Helms for himself and others.)
Re: Deletion of provision repealing deduction for nonbusiness related State and local taxes on gasoline, etc.-----

Amdt. 3850 to
H.R. 13511

(Introduced by Mr. Hollings for himself and others.)
Re: Elimination of textiles as products subject to negotiated tariff reductions.-----

Amdt. 4016 to
H.R. 13511

(Introduced by Mr. Hatch for himself and Mr. Hayakawa.) Re: Proposed revenue procedure on private tax-exempt schools.-----

Amdt. 4045 to
H.R. 13511

(Introduced by Mr. Hatch for himself and Mr. Hayakawa.) Re: Repeal of excessive Government Spending surtax.-----

Amdt. 4046 to
H.R. 13511

(Introduced by Mr. Hatch for himself and others.)
Re: Tax treatment of investment annuities.-----

Amdt. 4047 to
H.R. 13511

(Introduced by Mr. Hatch for himself and others.)
Re: Prohibition of Treasury Department fringe benefit regulations.-----

Amdt. 4048 to
H.R. 13511

Re: Attorney's fees for taxpayers.-----

Amdt. 4066 to
H.R. 13511

(Introduced by Mr. Nunn for himself and others.)
Provides for additional reductions in individual income tax rates during calendar years 1980-83.-----

Amdt. 4084 to
H.R. 13511

(Introduced by Mr. Bartlett for himself and others.)
To amend the Emergency Petroleum Allocation Act of 1973 to exempt from controls deep stripper well crude oil production, and to clarify the original intent of the "stripper well" amendment.-----

Amdt. 4088 to
H.R. 13511

Re: Full Employment and Balanced Growth Act of 1977 (Humphrey-Hawkins).-----

Amdts. 4186-
to H.R. 13511

Re: Full Employment and Balanced Growth Act of 1977 (Humphrey-Hawkins).-----

Amdt. 4403 to
H.R. 13511

Re: Full Employment and Balanced Growth Act of 1977 (Humphrey-Hawkins).-----

Amdts.
4406-4464 to
H.R. 13511

To permit a taxpayer to recover reasonable attorney's fees arising from a successful tax litigation against the IRS or the United States.-----

Amdts.
4465-4481 to
H.R. 13511

To permit a taxpayer to recover reasonable attorney's fees arising from a successful tax litigation against the IRS or the United States.-----

Amdt. 4492 to
H.R. 13511

To reinstate the tax treatment with respect to annuity contracts.-----

UP amdt. 2031
H.R. 13511

To prohibit the issuance of fringe benefit regulations.-----

UP amdt. 2033
to H.R. 13511

HATFIELD, MARK O., Oregon

- (Introduced by Mr. Dole for himself and others.)
To provide that the changes made by the Tax Reform Act of 1976 to the exclusion for sick pay shall apply to taxable years beginning after Dec. 31, 1976.....
- S. 4
- (Introduced by Mr. Stone for himself and others.)
To amend title XVIII of the Social Security Act to authorize payment under the medicare program for certain services performed by chiropractors....
- S. 76
- (Introduced by Mr. Inouye for himself and others.)
To amend the Social Security Act to provide for inclusion of the services of licensed registered nurses under medicare and medicaid.....
- S. 104
- (Introduced by Mr. Ribicoff for himself and others.)
To amend title XVIII of the Social Security Act to authorize payment under the supplementary medical insurance program for optometric and medical vision care.....
- S. 514
- (Introduced by Mr. Clark for himself and others.)
To amend title XVIII of the Social Security Act to provide payment for rural health clinic services....
- S. 706
- (Introduced by Mr. Clark for himself and others.)
To amend title II of the Social Security Act to establish a new consumer price index for older Americans for calculating automatic cost-of-living benefit increases, to provide for semiannual cost-of-living increases, and to modify the social security retirement test.....
- S. 780
- (Introduced by Mr. Hatfield for himself and Mr. Gravel.) To amend the Internal Revenue Code of 1954 to provide that a taxpayer conscientiously opposed to participation in war may elect to have his income, estate, or gift tax payments spent for nonmilitary purposes; to create a trust fund (the World Peace Tax Fund) to receive these tax payments; to establish a World Peace Tax Fund Board of Trustees; and for other purposes.....
- S. 880
- (Introduced by Mr. Church for himself and others.)
To amend titles II, VII, XI, XVI, XVIII, and XIX of the Social Security Act to provide for the improved administration of the old-age, survivors, and disability insurance program, the supplemental security income program, and the medicare program by a newly established independent Social Security Administration, to separate social security trust fund items from the general Federal budget, to prohibit the mailing of certain notices with social security and supplemental security income benefit checks, and for other purposes.....
- S. 1194
- (Introduced by Mr. Hart for himself and others.)
To amend sec. 5701 of the Internal Revenue Code of 1954 to establish a health protection tax.....
- S. 1260
- (Introduced by Mr. Sasser for himself and others.)
To amend the Internal Revenue Code of 1954 to suspend the imposition of interest on a deficiency of income taxes which results from an error of an employee of the Internal Revenue Service, and for other purposes.....
- S. 1379
- (Introduced by Mr. McIntyre for himself and others.) To amend the Tariff Act of 1930 and the Tariff Schedules of the United States to reduce the burden of paperwork involved in the customs entry process for travelers and goods entering the United States.....
- S. 1405
- (Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 to permit heads of households to use the standard deduction used by married persons.....
- S. 1644
- (Introduced by Mr. Hathaway for himself and others.) To assure that an individual or family, whose income is increased by reason of a general increase in monthly social security benefits, will not, because of such general increase, suffer a loss of or reduction in the benefits the individual or family has been receiving under certain Federal or federally assisted programs.....
- S. 1675
- To reform and simplify the Federal individual income tax.....
- S. 1909
- (Introduced by Mr. Inouye for himself and others.)
To amend the Internal Revenue Code of 1954 to allow a deduction from gross income for social agency, legal, and related expenses incurred in connection with the adoption of a child by the taxpayer.....
- S. 1997
- (Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 to provide the same tax exemptions and general tax treatment to recognized Indian tribes as are applicable to other governmental units.....
- S. 2130
- (Introduced by Mr. Gravel for himself and others.)
To amend sec. 4940 of the Internal Revenue Code of 1954 to reduce the excise tax based on the investment income of private foundations from 4 percent to 2 percent.....
- S. 2204
- (Introduced by Mr. Morgan for himself and others.)
To amend the Social Security Act and Internal Revenue Code to provide coverage under the social security system for Members of Congress and employees of the legislative branch.....
- S. 2335
- (Introduced by Mr. Weicker for himself and others.)
To amend the Tariff Schedules of the United States in order to prohibit the importation of coffee which is the product of Uganda.....
- S. 2414
- (Introduced by Mr. Hathaway for himself and others.) To amend the Social Security Act and the Internal Revenue Code of 1954 to provide for Federal participation in the costs of the old-age, survivors, and disability insurance program and the medicare program, with appropriate reductions in social security taxes to reflect such participation, and with a substantial increase in the amount of an individual's annual earnings which may be counted for benefit and tax purposes.....
- S. 2501

HATFIELD, MARK O., Oregon—Continued

(Introduced by Mr. Nelson for himself and others.) To amend the Social Security Act and the Internal Revenue Code of 1954 to provide that disability insurance benefits and the medicare program shall be financed from general revenues (pursuant to annual authorizations) rather than through the imposition of employment and self-employment taxes as at present, and to adjust the rates of such taxes (for purposes of financing the OASI program) accordingly-----	S. 2508	(Introduced by Mr. Helings for himself and others.) To eliminate the extension of tuition tax credits to elementary and secondary school students -----	Amdt. 3104 to H.R. 3946
(Introduced by Mr. Baker for himself and others.) To establish a family security program, to provide public service jobs for certain public assistance recipients, to provide a voucher program for private sector employment, to increase the earned income credit, and for other purposes-----	S. 2777	To limit the credit to postsecondary expenses-----	Amdt. 3462 to H.R. 12050
(Introduced by Mr. Jackson for himself and others.) To amend the Federal Unemployment Tax Act so as to exclude from coverage thereunder agricultural hand-harvest labor performed by a full-time student under the age of sixteen (16) years.-----	S. 2781	To limit the credit to postsecondary expenses-----	Amdt. 3463 to H.R. 12050
(Introduced by Mr. Church for himself and others.) To implement the International Sugar Agreement between the United States and foreign countries; to protect the welfare of consumers of sugar and of those engaged in the domestic sugar-producing industry; to promote the export trade of the United States; and for other purposes.-----	S. 2990	To limit the credit to postsecondary expenses-----	Amdt. 3466 to H.R. 12050
(Introduced by Mr. Hansen for himself and others.) To amend the Internal Revenue Code of 1954 to provide pre-1969 tax treatment for capital gains.-----	S. 3065	(Introduced by Mr. Muskie for himself and others.) To clarify the congressional intent of the joint resolution with respect to the effect of a State legislature's action of rescission-----	Amdt. 3678 to H.R. 13511
AMENDMENTS		(Introduced by Mr. Glenn for himself and others.) To amend and extend the Export-Import Bank Act of 1945, and for other purposes-----	Amdt. 3681 to H.R. 13511
(Introduced by Mr. Church for himself and others.) To provide an optional retirement income credit or tax credit for the elderly for 1976-----	Amdt. 190 to H.R. 3477	(Introduced by Mr. Morgan for himself and others.) Re: Social security coverage-----	Amdt. 3852 to H.R. 13511
(Introduced by Mr. Danforth for himself and others.) To permanently reduce the Federal tax rates-----	Amdt. 200 to H.R. 3477	(Introduced by Mr. Nunn for himself and others.) Re: Conditional reductions in individual income tax rates for 1980-1983, based on limited Federal spending -----	Amdt. 4057 to H.R. 13511
(Introduced by Mr. Inouye for himself and others.) (In the nature of a substitute.) Provides for the coverage of the services of psychologists under medicare -----	Amdt. 450 to S. 123	(Introduced by Mr. Nunn for himself and others.) Provides for additional reductions in individual income tax rates during calendar years 1980-83.-----	Amdt. 4064 to H.R. 13511
(Introduced by Mr. Danforth for himself and others.) To provide a refundable tax credit for State and local governments and nonprofit organizations -----	Amdt. 1553 to H.R. 9346	(Introduced by Mr. Bartlett for himself and others.) To amend the Emergency Petroleum Allocation Act of 1973 to exempt from controls deep stripper well crude oil production, and to clarify the original intent of the "stripper well" amendment.-----	Amdt. 4068 to H.R. 13511
(Introduced by Mr. Goldwater for himself and others.) To repeal social security retirement tax.-----	Amdt. 1581 to H.R. 9346		
(Introduced by Mr. Danforth for himself and others.) To reduce social security contributions rate for public and nonprofit employers-----	Amdt. 1615 to H.R. 9346		
(Introduced by Mr. Morgan for himself and others.) To provide coverage under the social security system for Members of Congress and employees of the legislative branch-----	Amdt. 1763 to H.R. 7200		

HATFIELD, PAUL G., Montana

- (Introduced by Mr. Ribicoff for himself and others.)
To amend title XVII of the Social Security Act to authorize payment under the supplementary medical insurance program for optometric and medical vision care..... S. 514
- (Introduced by Mr. Nelson for himself and others.)
To amend the Social Security Act and the Internal Revenue Code of 1954 to provide that disability insurance benefits and the medicare program shall be financed from general revenues (pursuant to annual authorizations) rather than through the imposition of employment and self-employment taxes as at present, and to adjust the rates of such taxes (for purposes of financing the OASI program) accordingly..... S. 2508
- (Introduced by Mr. Gravel for himself and others.)
To amend the Internal Revenue Code of 1954 to defer from income certain amounts deferred pursuant to State or local public employee deferred compensation plans..... S. 2627
- To maintain in effect for 1978 and succeeding years the social security tax rate which was in effect for 1977, and to provide that there shall be paid into the social security trust funds from general revenues an amount equal to the difference in social security taxes actually received by them if the social security tax rates prescribed by existing law for such years had continued in effect... S. 2746
- (Introduced by Mr. Bentsen for himself and others.)
To impose quotas on the importation of beef in order to assure an adequate supply of quality beef at stable prices for the American consumer..... S. 2895
- (Introduced by Mr. Moynihan for himself and others.) To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions S. 3111
- (Introduced by Mr. Wallop for himself and others.)
To limit imports of feeder and slaughter cattle and to authorize a trade agreement for that purpose in lieu of statutory quotas..... S. 3453
- (Introduced by Mr. Matsunaga for himself and others.) To amend the Internal Revenue Code of 1954 to allow a credit for contributions to the United States Olympic Committee..... S. 3455

AMENDMENTS

- To include negotiated subsistence allowances to State police officers from gross income for income tax purposes..... Amdt. 3281 to H.R. 12841
- (Introduced by Mr. Muskie for himself and others.)
To clarify the congressional intent of the joint resolution with respect to the effect of a State legislature's action of rescission..... Amdt. 3678 to H.R. 18511

HATHAWAY, WILLIAM D., Maine

(Introduced by Mr. Stone for himself and others.) To amend title XVIII of the Social Security Act to authorize payment under the medicare program for certain services performed by chiropractors.....	S. 79	To amend title XVI of the Social Security Act with respect to disabled individuals who are medically determined to be alcoholics or drug addicts.....	S. 1183
(Introduced by Mr. Inouye for himself and others.) To amend the Social Security Act to provide for the payment of services by psychologists, and for other purposes.....	S. 123	(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954.....	S. 1229
(Introduced by Mr. Glenn for himself and others.) To provide for review and reauthorization of tax expenditure provisions every 5 years, and for other purposes.....	S. 125	(Introduced by Mr. Church for himself and others.) To amend title II of the Social Security Act to revise the provisions relating to automatic cost-of-living increases in benefits, and for other purposes.....	S. 1243
(Introduced by Mr. Talmadge for himself and others.) To strengthen the capability of the Government to detect, prosecute, and punish fraudulent activities under the medicare and medicaid programs, and for other purposes.....	S. 143	(Introduced by Mr. Kennedy for himself and others.) To establish a transitional system of hospital containment by providing for incentives and restraints to contain the rate of increase in hospital revenues, to establish a system of capital allocation designed to encourage communities to avoid the creation of unneeded and duplicative hospital facilities and services, to provide for the publication and disclosure of information useful to the public in making decisions about health care, to provide for the development of permanent reforms in hospital reimbursement designed to provide incentives for the efficient and effective use of hospital resources, and for other purposes.....	S. 1391
(Introduced by Mr. Ribicoff for himself and others.) To amend title XVIII of the Social Security Act to authorize payment under the supplementary medical insurance program for optometric and medical vision care.....	S. 514	(Introduced by Mr. Ribicoff for himself and others.) To strengthen and improve the early and periodic screening, diagnosis, and treatment program, and for other purposes.....	S. 1393
(Introduced by Mr. Pell for himself and others.) To amend title VII of the Social Security Act to provide that benefit checks shall be mailed for delivery on the day preceding a Saturday, Sunday, or legal public holiday, and to amend sec. 3020 of title 38, United States Code, relating to the time of delivery of benefit checks paid under laws administered by the Veterans' Administration.....	S. 543	(Introduced by Mr. Talmadge for himself and others.) To provide for the reform of the administrative and reimbursement procedures currently employed under the medicare and medicaid programs, and for other purposes.....	S. 1470
(Introduced by Mr. Javits for himself and others.) To amend and improve the programs authorized under the Emergency Unemployment Compensation Act of 1974, and to extend such programs for 1 year, and for other purposes.....	S. 604	(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 to permit heads of households to use the standard deduction used by married persons.....	S. 1044
(Introduced by Mr. Clark for himself and others.) To amend title XVIII of the Social Security Act to provide payment for rural health clinic services.....	S. 708	(Introduced by Mr. Hathaway for himself and others.) To assure that an individual or family, whose income is increased by reason of a general increase in monthly social security benefits, will not, because of such general increase, suffer a loss of or reduction in the benefits the individual or family has been receiving under certain Federal or federally assisted programs.....	S. 1675
(Introduced by Mr. Bentsen for himself and others.) To make it easier to comply with certain Federal employee benefit plan requirements by amending the Internal Revenue Code of 1954 and the Employee Retirement Income Security Act of 1974 to eliminate dual Treasury and Labor Department jurisdiction over certain requirements, to reduce the number of reports and other paperwork required thereunder, and for other purposes.....	S. 901	(Introduced by Mr. McIntyre for himself and others.) To amend the Employee Retirement Income Security Act of 1974 to implement certain recommendations of the Commission on Federal Paperwork with respect to such act, to facilitate the establishment of employee retirement plans by small businesses, and for other purposes.....	S. 1745
(Introduced by Mr. McGovern for himself and others.) To amend title XVIII of the Social Security Act to include, as a home health service, nutritional counselling provided by or under the supervision of a registered dietitian.....	S. 1116	(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to provide that the Federal excise tax on telephone service does not apply to amounts paid as State tax on the same service.....	S. 1774
(Introduced by Mr. Hathaway for himself and Mr. McGovern.) To amend title XVI of the Social Security Act to provide that in the case of an individual residing in the household of a relative, support and maintenance furnished in kind to such individual by such relative shall be excluded from income and shall not cause a reduction in benefits.....	S. 1181		

HATHAWAY, WILLIAM D., Maine—Continued

(Introduced by Mr. Inouye for himself and others.) To amend the Internal Revenue Code of 1954 to eliminate the adjusted gross income limitation on the credit for the elderly, to increase the amount of such credit, and for other purposes.....	S. 2128	(Introduced by Mr. Nelson for himself and others.) To amend the Social Security Act and the Internal Revenue Code of 1954 to provide that disability insurance benefits and the medicare program shall be financed from general revenues (pursuant to annual authorizations) rather than through the imposition of employment and self-employment taxes as at present, and to adjust the rates of such taxes (for purposes of financing the OASI program) accordingly.....	S. 2508
(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 to permit a taxpayer to claim a credit for amounts paid as tuition to provide education for himself, for his spouse, or for his dependents, and to provide that such credit is refundable.....	S. 2142	(Introduced by Mr. Javits for himself and others.) To amend title XIX of the Social Security Act to provide that certain handicapped individuals shall be eligible for medical assistance.....	S. 2505
(Introduced by Mr. Durkin for himself and others.) To amend sec. 232 of the Trade Expansion Act of 1962 to prohibit the President from increasing the rate of duty on imports of petroleum and petroleum products in the absence of a national military emergency.....	S. 2175	To suspend for 18 months the duty on imported insulation	S. 2718
(Introduced by Mr. Gravel for himself and others.) To amend sec. 4940 of the Internal Revenue Code of 1954 to reduce the excise tax based on the investment income of private foundations from 4 percent to 2 percent.....	S. 2204	To exempt veterans' organizations from the unrelated business tax.....	S. 2771
To amend the Internal Revenue Code of 1954 to simplify the tax laws relating to the basis of property passing from a decedent, and for other purposes	S. 2238	To amend title XX of the Social Security Act to provide for service program planning and assessment	S. 2875
(Introduced by Mr. Hathaway for himself and Mr. Clark.) To implement the United Nations Convention on the Means of Prohibiting and Preventing the Illicit Import, Export, and Transfer of Ownership to Cultural Property.....	S. 2261	The Education Fiscal Assistance Act of 1978.....	S. 2877
(Introduced by Mr. Moynihan for himself and others.) To authorize an appropriation to reimburse certain expenditures for social services provided by the States prior to Oct. 1, 1975, under titles I, IV, VI, X, XIV, and XVI of the Social Security Act.....	S. 2380	(Introduced by Mr. Hollings for himself and others.) To amend the Trade Act of 1974.....	S. 2920
(Introduced by Mr. Hathaway for himself and Mr. Clark.) To amend the Internal Revenue Code of 1954 to make certain changes in the carryover basis provisions which were added by the Tax Reform Act of 1976, and for other purposes.....	S. 2461	To amend the Internal Revenue Code of 1954 to provide certain corporate income tax reductions and to increase the amount of the surtax exemption...	S. 2936
(Introduced by Mr. Hathaway for himself and others.) To amend the Social Security Act and the Internal Revenue Code of 1954 to provide for Federal participation in the costs of the old-age, survivors, and disability insurance program and the medicare program, with appropriate reductions in social security taxes to reflect such participation, and with a substantial increase in the amount of an individual's annual earnings which may be counted for benefit and tax purposes.....	S. 2501	To authorize a supplementary fiscal assistance program of payments to local governments, and for other purposes.....	S. 2975
		To amend the Tariff Schedules of the United States to provide for an increase in the duties on imports of potatoes, and to reduce the quota for potatoes subject to the lower of the two rates of duty.....	S. 2985
		(Introduced by Mr. Durkin for himself and Mr. Hathaway.) To amend title XVI of the Social Security Act to provide that support and maintenance furnished by a relative to a recipient of supplemental security income benefits shall not be considered income, and for other purposes.....	S. 3028
		Pension Protection Act of 1978.....	S. 3142
		To direct the Secretary of the Treasury and the Council of Economic Advisers to prepare a tax impact study for the Congress.....	S. 3268
		(Introduced by Mr. Hathaway for himself and Mr. Welcker.) To amend the Internal Revenue Code of 1954 to provide a credit for investment in original issue stock of small- and medium-sized corporations	S. 3320
		To amend the Internal Revenue Code of 1954 to reduce individual and corporate income tax reductions, and for other purposes.....	S. 3420

HATHAWAY, WILLIAM D. Maine—Continued

(Introduced by Mr. Hathaway for himself and Mr. Stafford.) To amend title XVIII of the Social Security Act for the purpose of including community mental health centers among the entities which may be qualified providers of service, and for other purposes.....	S. 3425	(Introduced by Mr. Nelson for himself and others.) To delete sec. 523, "Community, Work and Training Programs" from the Finance Committee reported bill.....	Amdt. 1096 to H.R. 7200
To amend the Social Security Act with respect to health programs authorized under it and for other purposes	S. 3506	(Introduced by Mr. Gravel for himself and others.) To provide a \$200 million increase in title XX funding in fiscal year 1979, \$250 million in fiscal year 1980, and \$300 million in fiscal year 1981....	Amdt. 3077 to H.R. 7200
To amend title XVIII of the Social Security Act to remove the 3-day prior hospitalization requirement for coverage of extended care services.....	S. 3507	(Introduced by Mr. Nelson for himself and others.) To revise provisions with regard to determining costs	Amdt. 3477 to H.R. 5285
To amend title XVIII of the Social Security Act to include homemaker service as a home health service	S. 3508	(Introduced by Mr. Nelson for himself and others.) To amend the tariff schedules of the United States respecting the tariff treatment accorded to certain plastics or rubber.....	Amdt. 3478 to H.R. 5285
(Introduced by Mr. Talmadge for himself and others.) To provide for demonstration programs to train and employ AFDC recipients as homemakers and home health aides.....	S. 3544	To make technical and clarifying corrections in certain amendments to the Internal Revenue Code in 1976.....	UP amdt. 2009 to H.R. 13511
AMENDMENTS		(Introduced by Mr. Javits for himself and others.) To include limited coverage for mental illness necessary care and services, except for long-term institutional care.....	Amdt. 4738 to H.R. 9434
(Introduced by Mr. Church for himself and others.) To provide an optional retirement income credit or tax credit for the elderly for 1976.....	Amdt. 190 to H.R. 3477	(Introduced by Mr. Muskie for himself and others.) To clarify the congressional intent of the joint resolution with respect to the effect of a State legislature's action of rescission.....	Amdt. 3678 to H.R. 13511
To repeal recently enacted consolidated return rules for life and other insurance companies.....	Amdt. 231 to H.R. 3477	(Introduced by Mr. Glenn for himself and others.) To amend and extend the Export-Import Bank Act of 1945, and for other purposes.....	Amdt. 3681 to H.R. 13511
(Introduced by Mr. Muskie for himself and others.) Re: Extension of antirecession assistance program through fiscal year 1982.....	Amdt. 244 to H.R. 3477	(Introduced by Mr. Nelson for himself and others.) To amend the tax law to provide for accelerated depreciation for small business.....	Amdt. 3900 to H.R. 13511
To clarify section 1044, allowing credit for production of oil and gas from nonconventional sources.....	UP amdt. 906 to H.R. 5263	(Introduced by Mr. Haskell for himself and others.) Re: Expansion of small tax case procedures for individual taxpayers.....	Amdt. 3844 to H.R. 13511
To suspend import duty on insulation material for 18 months.....	UP amdt. 1004 to H.R. 5263	(Introduced by Mr. Weicker for himself and others.) Re: Tax credit for investment in new stock issues.....	Amdt. 3845 to H.R. 13511
To include "dam structure" in the definition of equipment used in the production of energy by hydroelectric power which is eligible for the tax credit provided for by section 1031.....	UP amdt. 1006 to H.R. 5263	(Introduced by Mr. Nelson for himself and others.) Re: Accelerated and simplified depreciation for small businesses.....	Amdt. 3846 to H.R. 13511
To modify effective date of home insulation tax credit and deletion of business insulation tax credit	Amdt. 1512 to H.R. 5263	(Introduced by Mr. Nelson for himself and others.) Re: Hospital reimbursement reforms and hospital cost containment.....	Amdt. 3848 to H.R. 13511
To provide Federal monitoring of allocation of insulation supplies and standby authority for rationing and price controls.....	Amdt. 1513 to H.R. 5263	(Introduced by Mr. Nelson for himself and others.) Re: Accelerated depreciation for small businesses.....	Amdt. 4058 to H.R. 13511
To eliminate the tax credit for production of oil and gas from nonconventional sources.....	Amdt. 1519 to H.R. 5263	Re: Postponement of carryover basis plus "limited fix-up"	Amdt. 3981 to H.R. 13511
(Introduced by Mr. Moynihan for himself and others.) To allow refined petroleum product import fee credit.....	Amdt. 1525 to H.R. 5263	(Introduced by Mr. Hollings for himself and others.) Re: Elimination of textiles as products subject to negotiated tariff reductions.....	Amdt. 4016 to H.R. 13511
(Introduced by Mr. Hathaway for himself and others.) To provide tax credit for home heating oil	Amdt. 1540 to H.R. 5263	(Introduced by Mr. Hollings for himself and others.) Re: Elimination of textiles as products subject to negotiated tariff reductions.....	Amdt. 4017 to H.R. 13511

HATHAWAY, WILLIAM D., Maine—Continued

AMENDMENTS—Continued

(Introduced by Mr. Javits for himself and Mr. Hathaway.) Re: Extension of investment tax credit to certain research and development expenses -----	Amdt. 4035 to H.R. 13511
(Introduced by Mr. Morgan for himself and others.) Re: Amendments to the Clayton Antitrust Act....	Amdt. 4036 to H.R. 13511
(Introduced by Mr. Morgan for himself and others.) Re: Additional limits on tax deductions for anti-trust penalties.....	Amdt. 4037 to H.R. 13511
(Introduced by Mr. Nelson for himself and others.) Re: Accelerated depreciation for small business..	Amdt. 4041 to H.R. 13511
Re: Investment tax credit for research innovation expenses -----	Amdt. 4125 to H.R. 13511
(Introduced by Mr. Haskell for himself and others.) To extend for 2 years and modify the Federal income tax credit for employment of new employees and to delay the effective date of certain corporate rate reductions.....	UP amdt. 1994 to H.R. 13511

SENATE RESOLUTIONS

(Introduced by Mr. Hollings for himself and others.) Relating to customs duties on textiles...	S. Res. 224
(Introduced by Mr. Hathaway for himself and others.) To disapprove waiver of the countervailing duty on certain items of Government subsidized fish imported from Canada.....	S. Res. 483

SENATE CONCURRENT RESOLUTIONS

(Introduced by Mr. Nelson for himself and others.) Regarding imposition of import fees on crude oil -----	S. Con. Res. 73
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HAYAKAWA, S. I., California

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|---|---------|---|---------|
| (Introduced by Mr. Burdick for himself and others.)
To amend the Internal Revenue Code of 1954 to exempt certain agricultural aircraft from the aircraft use tax, to provide for the refund of the gasoline tax to the agricultural aircraft operator, and for other purposes..... | S. 196 | (Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 to permit a taxpayer to claim a credit for amounts paid as tuition to provide education for himself, for his spouse, or for his dependents, and to provide that such credit is refundable..... | S. 2142 |
| (Introduced by Mr. Baker for himself and others.)
To amend the Internal Revenue Code of 1954 to provide a permanent reduction in the rates of taxes paid by individuals..... | S. 730 | (Introduced by Mr. Gravel for himself and others.)
To amend sec. 4940 of the Internal Revenue Code of 1954 to reduce the excise tax based on the investment income of private foundations from 4 percent to 2 percent..... | S. 2204 |
| (Introduced by Mr. Baker for himself and others.)
To amend the Internal Revenue Code of 1954 to provide a tax credit based upon the creation of new jobs and increased employment in private industry..... | S. 731 | (Introduced by Mr. Heinz for himself and others.)
To amend the Antidumping Act of 1921, the Trade Act of 1974 and the Tariff Act of 1930 to improve procedures relating to the determination of certain unfair foreign trade practices..... | S. 2317 |
| (Introduced by Mr. Baker for himself and others.)
To amend the Internal Revenue Code of 1954 to provide for a permanent reduction in the rate of small business corporations..... | S. 732 | (Introduced by Mr. Moynihan for himself and others.) To authorize an appropriation to reimburse certain expenditures for social services provided by the States prior to Oct. 1, 1975, under titles I, IV, VI, X, XIV, and XVI of the Social Security Act..... | S. 2360 |
| (Introduced by Mr. Baker for himself and others.)
To amend the Internal Revenue Code of 1954 to increase the amount of the dividend exclusion..... | S. 733 | (Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the exclusion from gross income of certain employer educational assistance programs..... | S. 2388 |
| (Introduced by Mr. Baker for himself and others.)
To amend the Internal Revenue Code of 1954 to provide for the exclusion from taxation of a limited amount of interest on savings..... | S. 734 | (Introduced by Mr. Dole for himself and others.)
To amend the Internal Revenue Code of 1954 to permit a limited individual retirement deduction to individuals who are participants in retirement plans..... | S. 2462 |
| (Introduced by Mr. Baker for himself and others.)
To amend the Internal Revenue Code of 1954 to permit the accelerated depreciation of property placed in service in areas of high unemployment..... | S. 735 | (Introduced by Mr. Javits for himself and others.)
To amend title XIX of the Social Security Act to provide that certain handicapped individuals shall be eligible for medical assistance..... | S. 2505 |
| (Introduced by Mr. Baker for himself and others.)
To provide American Stock Ownership Plans for those of modest income by allowing deferral of taxes on certain funds invested in common stock..... | S. 736 | (Introduced by Mr. McClure for himself and others.)
To amend the Internal Revenue Code of 1954 with respect to the tax treatment of earned income of United States citizens and resident aliens from sources without the United States, and for other purposes..... | S. 2576 |
| (Introduced by Mr. Baker for himself and others.)
To amend the Internal Revenue Code of 1954 to provide income tax incentives for the conservation of energy used to heat or cool residences..... | S. 737 | (Introduced by Mr. Gravel for himself and others.)
To amend the Internal Revenue Code of 1954 to defer from income certain amounts deferred pursuant to State or local public employee deferred compensation plans..... | S. 2627 |
| (Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 to permit heads of households to use the standard deduction used by married persons..... | S. 1644 | (Introduced by Mr. Church for himself and others.)
To implement the International Sugar Agreement between the United States and foreign countries; to protect the welfare of consumers of sugar and of those engaged in the domestic sugar-producing industry; to promote the export trade of the United States; and for other purposes..... | S. 2990 |
| To amend title XVI of the Social Security Act to provide for attribution of sponsor's income and resources to aliens..... | S. 1719 | (Introduced by Mr. Hansen for himself and others.)
To amend the Internal Revenue Code of 1954 to provide pre-1969 tax treatment for capital gains..... | S. 3065 |
| (Introduced by Mr. Byrd of West Virginia for himself and others.) To amend sec. 218 of the Social Security Act to require that States having agreements entered into thereunder will continue to make social security payments and reports on a calendar-quarter basis..... | S. 1967 | | |

HAYAKAWA, S. I., California—Continued

(Introduced by Mr. Moynihan for himself and others.) To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions ----- S. 3111

(Introduced by Mr. Tower for himself and others.) To amend the Internal Revenue Code of 1954----- S. 3285

(Introduced by Mr. Dole for himself and others.) To amend the Internal Revenue Code of 1954 to allow a retirement savings deduction for persons covered by certain pension plans----- S. 3288

(Introduced by Mr. Wallop for himself and others.) To amend the Internal Revenue Code of 1954 to provide that nonresident aliens are taxable on gain from the sale or exchange of farming property and undeveloped real property at capital gains rates----- S. 3414

SENATE RESOLUTIONS

(Introduced by Mr. Hayakawa for himself and others.) Expressing the sense of the Senate with respect to the immediate removal of certain regulations unilaterally put in place by the European Economic Community which have the effect of damaging and interfering with historic and acceptable trade patterns in the United States exports of dried prunes, and efforts made to restrict exports of walnuts to the European Economic Community, and action taken by the United States if such import regulations are not immediately removed and if additional unilateral regulations are instituted----- S. Res. 76

(Introduced by Mr. Hatch for himself and others.) Relating to policy changes by the Internal Revenue Service----- S. Res. 242

(Introduced by Mr. Griffin for himself and others.) Relating to disapproval of proposed social security standards----- S. Res. 416

AMENDMENTS

(Introduced by Mr. Church for himself and others.) To provide an optional retirement income credit or tax credit for the elderly for 1976----- Amdt. 190 to H.R. 3477

(Introduced by Mr. Both for himself and others.) To enact a sense of the Senate rejecting any tax on crude oil----- Amdt. 1523 to H.R. 5268

(Introduced by Mr. Percy for himself and others.) To provide a 5-year residency requirement for aliens receiving SSI and requires any immigrant to have a sponsor who will contract to support such immigrant for 5 years, or have other means of support----- Amdt. 1702 to H.R. 7200

(Introduced by Mr. Bumpers for himself and others.) To repeal a portion of sec. 227 of Public Law 92-606 and preserve right of election for those teaching hospitals that choose the cost-basis method of reimbursement----- Amdt. 2586 to H.R. 5285

(Introduced by Mr. Hatch for himself and others.) To prohibit the issuance of fringe benefit regulations ----- Amdt. 3315 to H.R. 13511

(Introduced by Mr. Hatch for himself and Mr. Hayakawa.) Re: Proposed revenue procedure on private tax-exempt schools----- Amdt. 4045 to H.R. 13511

(Introduced by Mr. Hatch for himself and Mr. Hayakawa.) Re: Repeal of excessive Government spending surtax----- Amdt. 4046 to H.R. 13511

(Introduced by Mr. Hatch for himself and others.) Re: Prohibition of Treasury Department fringe benefit regulations----- Amdt. 4048 to H.R. 13511

(Introduced by Mr. Nunn for himself and others.) Provides for additional reductions in individual income tax rates during calendar years 1980-83-- Amdt. 4084 to H.R. 13511

(Introduced by Mr. Bumpers for himself and others.) Re: Reimbursement for certain medicare costs--- Amdt. 4491 to H.R. 13511

SENATE CONCURRENT RESOLUTIONS

(Introduced by Mr. Dole for himself and others.) Disapproving Presidential action regarding the sugar industry----- S. Con. Res. 88

(Introduced by Mr. Dole for himself and others.) Regarding imposition of import fees on crude oil ----- S. Con. Res. 78

HEINZ, H. JOHN, III, Pennsylvania

(Introduced by Mr. Stafford for himself and others.) To amend title XVIII and title XIX of the Social Security Act to include community mental health centers among the entities which may be qualified providers of services for medicare purposes, to require each State having an approved medicaid plan to provide community mental health center services under such plan, and for other purposes.....	S. 47	(Introduced by Mr. Burdick for himself and others.) To amend the Internal Revenue Code of 1954 to allow an individual an income tax deduction for the expenses of traveling to and from a temporary construction project worksite.....	S. 779
(Introduced by Mr. Inouye for himself and others.) To amend the Social Security Act to provide for the payment of services by psychologists, and for other purposes.....	S. 123	To amend the Internal Revenue Code of 1954 to encourage businesses to purchase surplus school or hospital buildings from governmental and non-profit entities by providing rapid amortization for such buildings.....	S. 793
To establish a program for repairing and replacing unsafe highway bridges.....	S. 161	(Introduced by Mr. McIntyre for himself and others.) To amend the Internal Revenue Code of 1954 to provide income tax incentives for the conservation of energy used to heat or cool residences and commercial buildings, and for the utilization of renewable fuel energy sources.....	S. 806
(Introduced by Mr. Laxalt for himself and Mr. Heluz.) To amend the Internal Revenue Code of 1954.....	S. 456	(Introduced by Mr. Domenici for himself and others.) To amend the Internal Revenue Code of 1954 to provide tax credit or deduction to individuals who maintain within their homes a dependent aged 65 or older.....	S. 1014
(Introduced by Mr. Javits for himself and others.) To amend and improve the programs authorized under the Emergency Unemployment Compensation Act of 1974, and to extend such programs for 1 year, and for other purposes.....	S. 604	(Introduced by Mr. Thurmond for himself and others.) To amend the Internal Revenue Code of 1954 to permit individuals to amortize certain rehabilitation expenditures for certified historic structures which are not depreciable.....	S. 1158
(Introduced by Mr. Clark for himself and others.) To amend title XVIII of the Social Security Act to provide payment for rural health clinic services.....	S. 708	To amend the Internal Revenue Code of 1954 to permit the current expensing of amounts expended in connection with the construction or erection of pollution control facilities.....	S. 1276
(Introduced by Mr. Baker for himself and others.) To amend the Internal Revenue Code of 1954 to provide a permanent reduction in the rates of taxes paid by individuals.....	S. 730	To amend the Internal Revenue Code of 1954 to provide for the rapid amortization of noise pollution control facilities.....	S. 1277
(Introduced by Mr. Baker for himself and others.) To amend the Internal Revenue Code of 1954 to provide a tax credit based upon the creation of new jobs and increased employment in private industry.....	S. 731	(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 to permit heads of households to use the standard deduction used by married persons.....	S. 1644
(Introduced by Mr. Baker for himself and others.) To amend the Internal Revenue Code of 1954 to provide for a permanent reduction in the rate of small business corporations.....	S. 732	To amend title II of the Trade Act of 1974 relating to relief from injury caused by import competition.....	S. 1658
(Introduced by Mr. Baker for himself and others.) To amend the Internal Revenue Code of 1954 to permit the accelerated depreciation of property placed in service in areas of high unemployment.....	S. 735	(Introduced by Mr. Wallop for himself and others.) To amend title II of the Social Security Act to eliminate the reduction in disability benefits on account of receipt of workmen's compensation.....	S. 1735
(Introduced by Mr. Baker for himself and others.) To provide American Stock Ownership Plans for those of modest income by allowing deferral of taxes on certain funds invested in common stock.....	S. 736	(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to provide that the Federal excise tax on telephone service does not apply to amounts paid as State tax on the same service.....	S. 1774
(Introduced by Mr. Baker for himself and others.) To amend the Internal Revenue Code of 1954 to provide income tax incentives for the conservation of energy used to heat or cool residences.....	S. 737	(Introduced by Mr. Roth for himself and others.) To provide for permanent tax rate reduction for individuals and businesses.....	S. 1880
(Introduced by Mr. Anderson for himself and others.) To amend the Internal Revenue Code of 1954 to allow a deduction for expense allocable to the use of any portion of a dwelling unit in the trade or business of providing day care services whether or not such a portion is exclusively used in such trade or business.....	S. 749	(Introduced by Mr. Allen for himself and others.) To amend ch. 25 of the Internal Revenue Code of 1954.....	S. 2118

HEINZ, H. JOHN, III, Pennsylvania—Continued

(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 to permit a taxpayer to claim a credit for amounts paid as tuition to provide education for himself, for his spouse, or for his dependents, and to provide that such credit is refundable.....	S. 2142	(Introduced by Mr. Danforth for himself and others.) To amend the Antidumping Act, 1921, the Tariff Act of 1930, sec. 801 of the Revenue Act of 1916, and for other purposes.....	S. 3127
(Introduced by Mr. Gravel for himself and others.) To amend sec. 4940 of the Internal Revenue Code of 1954 to reduce the excise tax based on the investment income of private foundations from 4 percent to 2 percent.....	S. 2204	(Introduced by Mr. Moynihan for himself and others.) To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.....	S. 3111
To establish within the medicare system, a special program of long-term care services for individuals covered under pt. B of medicare, receiving supplementary security income benefits, or eligible to enroll under pt. B of medicare; to establish special Federal, and provide for the establishment of such special programs; and for other purposes...	S. 2288	(Introduced by Mr. Eagleton for himself and others.) To permit the distribution to charity of profits arising from the advance refunding of State and local obligations before the publication of Treasury News Release WS 1007 prohibiting such distributions and to provide relief to those jurisdictions which have already accounted for such amounts.....	S. 3338
(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the exclusion from gross income of certain employer educational assistance programs.....	S. 2388	(Introduced by Mr. Culver for himself and others.) To amend the Internal Revenue Code of 1954 to exclude from gross income a portion of payments made under certain Federal and State cost-sharing programs the primary purpose of which is conservation of soil and water resources, environmental protection or restoration, forest enhancement, or the provision of wildlife habitat.....	S. 3419
(Introduced by Mr. Nelson for himself and others.) To amend the Social Security Act and the Internal Revenue Code of 1954 to provide that disability insurance benefits and the medicare program shall be financed from general revenues (pursuant to annual authorizations) rather than through the imposition of employment and self-employment taxes as at present, and to adjust the rates of such taxes (for purposes of financing the OASI program) accordingly.....	S. 2508	SENATE RESOLUTIONS	
(Introduced by Mr. Javits for himself and others.) To amend title XIX of the Social Security Act to provide that certain handicapped individuals shall be eligible for medical assistance.....	S. 2505	(Introduced by Mr. Heinz for himself and others.) Relating to unfair competition by foreign industries.....	S. Res. 279
(Introduced by Mr. Heinz for himself and others.) To amend the Internal Revenue Code of 1954 to permit the full investment credit amount to be claimed for pollution control facilities for which rapid amortization has been elected.....	S. 2542	(Introduced by Mr. Hollings for himself and others.) Relating to customs duties on textiles...	S. Res. 324
(Introduced by Mr. Hollings for himself and others.) To amend the Trade Act of 1974.....	S. 2920	SENATE CONCURRENT RESOLUTIONS	
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to provide an equitable tax structure for small and independent companies, and for other purposes...	S. 2609	(Introduced by Mr. Glenn for himself and others.) Relating to disapproval of import relief to domestic producers of nuts, bolts, and large screws....	S. Con. Res. 66
(Introduced by Mr. Heinz for himself and others.) To promote steel trade negotiations under the Trade Act of 1974.....	S. 3058	(Introduced by Mr. Dole for himself and others.) Regarding imposition of import fees on crude oil.....	S. Con. Res. 73
To amend the Trade Act of 1974 with respect to the reservation of textiles and textile products from negotiation.....	S. 3059	(Introduced by Mr. Baker for himself and Mr. Heinz.) Relating to fair trade in the steel industry.....	S. Con. Res. 78
		AMENDMENTS	
		(Introduced by Mr. Church for himself and others.) To provide an optional retirement income credit or tax credit for the elderly for 1976.....	Amdt. 190 to H.R. 3477
		(Introduced by Mr. Moynihan for himself and others.) To provide an accelerated depreciation allowance for investments in high unemployment areas.....	Amdt. 191 to H.R. 3477

HENZ, H. JOHN, III, Pennsylvania—Continued

AMENDMENTS—Continued

(Introduced by Mr. Allen for himself and others.) To postpone IRS revenue ruling 77-85 affecting investment annuities.....	Amdt. 248 to H.R. 8477	(Introduced by Mr. Hollings for himself and others.) Re: Elimination of textiles as products subject to negotiated tariff reductions.....	Amdt. 4017 to H.R. 13511
(Introduced by Mr. Metzbaum for himself and others.) To impose excise tax on business use of oil and natural gas.....	Amdt. 1505 to H.R. 5268	(Introduced by Mr. Metzbaum for himself and others.) Re: Extension of investment tax credit to rehabilitation expenditures.....	Amdt. 4019 to H.R. 13511
(Introduced by Mr. Domenici for himself and others.) To provide energy cost credit for the elderly.....	Amdt. 1523 to H.R. 5268	(Introduced by Mr. Culver for himself and others.) To provide for a deduction for certain amounts paid into a reserve for product liability losses and expenses; to provide a deduction for certain amounts paid to captive insurers.....	Amdt. 4085 to H.R. 13511
To eliminate intercity bus credit.....	Amdt. 1524 to H.R. 5268	(Introduced by Mr. Nelson for himself and others.) Re: Accelerated depreciation for small business.....	Amdt. 4041 to H.R. 13511
(Introduced by Mr. Javits for himself and others.) To extend emergency unemployment compensation.....	Amdt. 1550 to H.R. 5322	(Introduced by Mr. Nelson for himself and others.) Re: Accelerated depreciation for small businesses.....	Amdt. 4058 to H.R. 13511
(Introduced by Mr. Javits for himself and others.) To include limited coverage for mental illness necessary care and services, except for long-term institutional care.....	Amdt. 4738 to H.R. 9434	Re: Energy tax credit for the elderly.....	Amdt. 4078 to H.R. 13511
(Introduced by Mr. Muskie for himself and others.) To clarify the congressional intent of the joint resolution with respect to the effect of a State legislature's action of rescission.....	Amdt. 3678 to H.R. 13511	Re: Additional graduated steps in the corporate income tax rate.....	Amdt. 4134 to H.R. 13511
(Introduced by Mr. Nelson for himself and others.) To amend the tax law to provide for accelerated depreciation for small business.....	Amdt. 3909 to H.R. 13511	Re: Additional graduated steps in the corporate income tax rate.....	Amdt. 4135 to H.R. 13511
(Introduced by Mr. Nelson for himself and others.) Re: Accelerated and simplified depreciation for small businesses.....	Amdt. 3846 to H.R. 13511	Re: Additional graduated steps in the corporate income tax rate.....	Amdt. 4136 to H.R. 13511
Re: Energy credit for the elderly.....	Amdt. 3980 to H.R. 13511	Re: Energy credit for the elderly.....	Amdt. 4158 to H.R. 13511
Re: Additional graduated step in the corporate income tax rate.....	Amdt. 3998 to H.R. 13511	To provide a \$75 non-refundable tax credit for any taxpayer who maintains a household which includes someone age 65 or over, phased out as adjusted gross income exceeds \$7,500 for a taxable year.....	Amdt. 4159 to H.R. 13511
Re: Additional graduated step in the corporate income tax rate.....	Amdt. 3999 to H.R. 13511	Re: Establishes a new maximum corporate income tax rate.....	Amdts. 4173- 4175 to H.R. 13511
Re: Additional graduated step in the corporate income tax rate.....	Amdt. 4000 to H.R. 13511	To provide an energy credit for the elderly.....	Amdt. 4078 to H.R. 13511
Re: Additional graduated step in the corporate income tax rate.....	Amdt. 4001 to H.R. 13511		
Re: Additional graduated step in the corporate income tax rate.....	Amdt. 4002 to H.R. 13511		
Re: Additional graduated step in the corporate income tax rate.....	Amdt. 4003 to H.R. 13511		
Re: Additional graduated step in the corporate income tax rate.....	Amdt. 4004 to H.R. 13511		
Re: Additional graduated step in the corporate income tax rate.....	Amdt. 4005 to H.R. 13511		
(Introduced by Mr. Hollings for himself and others.) Re: Elimination of textiles as products subject to negotiated tariff reductions.....	Amdt. 4016 to H.R. 13511		

HELMS, JESSE, North Carolina

(Introduced by Mr. Dole for himself and others.) To provide that the changes made by the Tax Reform Act of 1976 to the exclusion for sick pay shall apply to taxable years beginning after Dec. 31, 1976.....	S. 4	To repeal the carryover basis provisions added by the Tax Reform Act of 1976.....	S. 1096
(Introduced by Mr. Helms for himself and Mr. McClure.) To amend the Internal Revenue Code of 1954 to permit employers to withhold payroll taxes from the wages of employees who are paid on a weekly, biweekly, or semimonthly basis from a single payment of wages each month.....	S. 59	(Introduced by Mr. Roth for himself and others.) To provide for permanent tax rate reduction for individuals and businesses.....	S. 1360
(Introduced by Mr. Stone for himself and others.) To amend title XVIII of the Social Security Act to authorize payment under the medicare program for certain services performed by chiropractors...	S. 76	(Introduced by Mr. Helms for himself and Mr. Morgan.) To amend the Internal Revenue Code of 1954 with respect to the net operating loss deduction allowable in the case of certain taxpayers	S. 1876
(Introduced by Mr. Goldwater for himself and others.) To repeal the earnings limitation of the Social Security Act for all workers age 65 and over	S. 146	To provide for increased employee ownership of business and accelerated capital formation.....	S. 1987
(Introduced by Mr. Laxalt for Mr. Bartlett and others.) To amend the Internal Revenue Code of 1954 with respect to income earned abroad by U.S. citizens living or residing abroad.....	S. 388	(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 to permit a taxpayer to claim a credit for amounts paid as tuition to provide education for himself, for his spouse, or for his dependents, and to provide that such credit is refundable.....	S. 2142
(Introduced by Mr. Hansen for himself and others.) To amend title II of the Social Security Act to increase the increment in old-age benefits payable to individuals who delay their retirement beyond age 65.....	S. 615	(Introduced by Mr. Gravel for himself and others.) To amend sec. 4940 of the Internal Revenue Code of 1954 to reduce the excise tax based on the investment income of private foundations from 4 percent to 2 percent.....	S. 2204
(Introduced by Mr. Helms for himself and others.) To amend the Internal Revenue Code of 1954 to provide that certain liens for taxes shall not be valid unless actually entered and recorded in the office in which the lien is filed.....	S. 808	(Introduced by Mr. Weicker for himself and others.) To amend the Tariff Schedules of the United States in order to prohibit the importation of coffee which is the product of Uganda.....	S. 2414
(Introduced by Mr. Schweiker for himself and others.) To amend the Internal Revenue Code of 1954 to permit a taxpayer to deduct, or to claim a credit for, amounts paid as tuition to provide education for himself, for his spouse, or for his dependents.....	S. 834	(Introduced by Mr. Griffin for himself and others.) To amend the Internal Revenue Code of 1954 to increase certain limitations on the deduction of expenditures by farmers for clearing land.....	S. 2433
(Introduced by Mr. Thurmond for himself and others.) To amend the Internal Revenue Code of 1954 to permit individuals to amortize certain rehabilitation expenses for certified historic structures which are not depreciable.....	S. 1158	(Introduced by Mr. Helms for himself and others.) To amend the Internal Revenue Code of 1954 to permit the full investment credit amount to be claimed for pollution control facilities for which rapid amortization has been elected.....	S. 2542
(Introduced by Mr. Helms for himself and others.) To amend title XVIII of the Social Security Act to authorize payment under the supplementary medical insurance program for services furnished by physician extenders.....	S. 1385	(Introduced by Mr. McClure for himself and others.) To amend the Internal Revenue Code of 1954 with respect to the tax treatment of earned income of United States citizens and resident aliens from sources without the United States, and for other purposes	S. 2576
(Introduced by Mr. Morgan for himself and others.) To amend sec. 501(c) of the Internal Revenue Code of 1954.....	S. 1544	(Introduced by Mr. Bentsen for himself and others.) To impose quotas on the importation of beef in order to assure an adequate supply of quality beef at stable prices for the American consumer.....	S. 2895
(Introduced by Mr. Stone for himself and others.) To amend the Internal Revenue Code of 1954 to exempt certain State and local government retirement systems from taxation, and for other purposes.....	S. 1587	(Introduced by Mr. Hollings for himself and others.) To amend the Trade Act of 1974.....	S. 2920
		(Introduced by Mr. Helms for himself and others.) To provide for the safeguarding of taxpayer rights, and for other purposes.....	S. 2929
		(Introduced by Mr. Hansen for himself and others.) To amend the Internal Revenue Code of 1954 to provide pre-1969 tax treatment for capital gains...	S. 3065
		(Introduced by Mr. Dole for himself and others.) To prohibit the issuance of regulations on the taxation of fringe benefits.....	S. 3147

HELMS, JESSE, North Carolina—Continued

(Introduced by Mr. Helms for himself and others.) To establish a National Office of Maternal and Child Health and a National Advisory Council on Maternal and Child Health, to promote the efficient administration of health care programs for mothers, infants and crippled children, and for other purposes.....	S. 3188
(Introduced by Mr. Tower for himself and others.) To amend the Internal Revenue Code of 1964.....	S. 3285
(Introduced by Mr. Bentsen for himself and others.) To provide rapid depreciation for certain expenditures required by mandatory OSHA health and safety standards.....	S. 3404

AMENDMENTS

Re: Recording of Federal tax liens.....	Amdt. 162 to H.R. 3477
(Introduced by Mr. Moynihan for himself and others.) Re: Review of Canadian tax impact on U.S. broadcasters.....	Amdt. 228 to H.R. 3477
Re: Recording of Federal tax liens on personal residences.....	Amdt. 242 to H.R. 3477
To amend the Bretton Woods Agreement Act with regard to utilization of sources of the International Monetary Fund.....	UP amdt. 919 to H.R. 5675
To prohibit busing for school integration during energy crisis.....	Amdt. 1508 to H.R. 5263
(Introduced by Mr. Domenici for himself and others.) To provide energy cost credit for the elderly.....	Amdt. 1523 to H.R. 5263
(Introduced by Mr. Roth for himself and others.) To enact a sense of the Senate rejecting any tax on crude oil.....	Amdt. 1533 to H.R. 5263
(Introduced by Mr. Goldwater for himself and others.) To repeal social security retirement test.....	Amdt. 1551 to H.R. 5322
(Introduced by Mr. Goldwater for himself and others.) To repeal social security retirement test.....	Amdt. 1552 to H.R. 5322
(Introduced by Mr. Goldwater for himself and others.) To repeal social security retirement test.....	Amdt. 1581 to H.R. 9346
(Introduced by Mr. Percy for himself and others.) To provide a 5-year residency requirement for aliens receiving SSI and requires any immigrant to have a sponsor who will contract to support such immigrant for 5 years, or have other means of support.....	Amdt. 1702 to H.R. 7200
(Introduced by Mr. Morgan for himself and others.) Re: Tax-exempt status of certain reserve fund and share and deposit insurance organizations.....	Amdt. 3689 to H.R. 13511
(Introduced by Mr. Helms for himself and others.) Re: Deletion of provision repealing deduction for nonbusiness related State and local taxes on gasoline, etc.....	Amdt. 3850 to H.R. 13511

(Introduced by Mr. Morgan for himself and others.) Re: Tax-exempt status of certain reserve fund and share and deposit insurance organizations.....	Amdt. 3855 to H.R. 13511
(Introduced by Mr. Hollings for himself and others.) Re: Elimination of textiles as products subject to negotiated tariff reductions.....	Amdt. 4016 to H.R. 13511
(Introduced by Mr. Hollings for himself and others.) Re: Elimination of textiles as products subject to negotiated tariff reductions.....	Amdt. 4017 to H.R. 13511
(Introduced by Mr. Hatch for himself and others.) Re: Prohibition of Treasury Department fringe benefit regulations.....	Amdt. 4048 to H.R. 13511
(Introduced by Mr. Nunn for himself and others.) Re: Conditional reductions in individual income tax rates for 1980-1983, based on limited Federal spending.....	Amdt. 4057 to H.R. 13511
(Introduced by Mr. Nunn for himself and others.) Provides for additional reductions in individual income tax rates during calendar years 1980-83..	Amdt. 4064 to H.R. 13511
(Introduced by Mr. Culver for himself and others.) To provide for a deduction for certain amounts paid into a reserve for product liability losses and expenses; to provide a deduction for certain amounts paid to captive insurers.....	Amdt. 4085 to H.R. 13511
(Introduced by Mr. Bartlett for himself and others.) To amend the Emergency Petroleum Allocation Act of 1973 to exempt from controls deep stripper well crude oil production, and to clarify the original intent of the "stripper well" amendment.....	Amdt. 4088 to H.R. 13511
Re: Taxpayer's Bill of Rights.....	Amdt. 4132 to H.R. 13511
Re: Inflation contributing to high unemployment....	Amdt. 4149 to H.R. 13511
To reduce government intervention in the economy..	Amdt. 4150 to H.R. 13511
To provide aid to all taxpayers in learning about the Tax Code and providing certain safeguards for them.....	Amdt. 4157 to H.R. 13511
To establish a Commission on Barriers to Employment.....	Amdt. 4158 to H.R. 13511
Re: Inflation is a cause of unemployment.....	Amdt. 4404 to H.R. 13511
To reduce Government intervention in the economy..	Amdt. 4405 to H.R. 13511
To award reasonable attorney's fees and costs or reasonable practitioner's fees and costs to any prevailing party other than the United States, the Internal Revenue Service, or any person acting as agent or employee of either the United States or the Internal Revenue Service or of both.....	UP amdt. 2041 to H.R. 13511
To require that certain procedures be followed with respect to the IRS "Proposed Revenue Procedure on Private Tax-exempt School".....	UP amdt. 2040 to H.R. 13511
To delete the repeal of the nonbusiness deduction of State and local gasoline taxes.....	Amdt. 3850 to H.R. 13511
Re: Taxpayers Bill of Rights Act.....	Amdt. 4156 to H.R. 13511

HELMS, JESSE, North Carolina—Continued

SENATE RESOLUTIONS

- (Introduced by Mr. Hatch for himself and others.)
 Relating to policy changes by the Internal Revenue Service..... S. Res. 242
- (Introduced by Mr. Hollings for himself and others.) Relating to customs duties on textiles.. S. Res. 324

SENATE CONCURRENT RESOLUTIONS

- (Introduced by Mr. Glenn for himself and others.)
 Relating to disapproval of import relief of domestic producers of nuts, bolts, and large screws..... S. Con. Res. 66
- (Introduced by Mr. Dole for himself and others.)
 Regarding imposition of import fees on crude oil S. Con. Res. 73

HODGES, KANEASTER, JR., Arkansas

AMENDMENTS

(Introduced by Mr. Melcher for himself and others.) To amend the Meat Import Quota Act of 1964 to define fresh, chilled, and frozen meat, and for other purposes.....	S. 294	(Introduced by Mr. Bumpers for himself and others.) To repeal a portion of sec. 227 of Public Law 92-603 and preserve right of election for those teaching hospitals that choose the cost-basis method of reimbursement.....	Amdt. 3586 to H.R. 5285
(Introduced by Mr. Hollings for himself and others.) To amend the Trade Act of 1974.....	S. 2920	(Introduced by Mr. Danforth for himself and others.) To eliminate the authorization of \$500 million in fiscal relief for States and local gov- ernments	Amdt. 3608 to H.R. 13511
(Introduced by Mr. Hansen for himself and others.) To amend the Internal Revenue Code of 1954 to provide pre-1969 tax treatment for capital gains...	S. 3065	(Introduced by Mr. Morgan for himself and others.) Re: Independent Newspaper Act.....	Amdt. 3847 to H.R. 13511
(Introduced by Mr. Tower for himself and others.) To amend the Internal Revenue Code of 1954.....	S. 3285	(Introduced by Mr. Hollings for himself and others.) Re: Elimination of textiles as products subject to negotiated tariff reductions.....	Amdt. 4016 to H.R. 13511
(Introduced by Mr. Wallop for himself and others.) To amend the Internal Revenue Code of 1978 to exclude from gross income payments made under certain Federal and State cost-sharing programs...	S. 3368	(Introduced by Mr. Hollings for himself and others.) Re: Elimination of textiles as products subject to negotiated tariff reductions.....	Amdt. 4017 to H.R. 13511
(Introduced by Mr. Wallop for himself and others.) To amend the Internal Revenue Code of 1954 to provide that nonresident aliens are taxable on gain from the sale or exchange of farming prop- erty and undeveloped real property at capital gains rates.....	S. 3414	(Introduced by Mr. Nunn for himself and others.) Re: Conditional reductions in individual income tax rates for 1980-1983, based on limited Federal spending	Amdt. 4057 to H.R. 13511
(Introduced by Mr. Culver for himself and others.) To amend the Internal Revenue Code of 1954 to exclude from gross income a portion of payments made under certain Federal and State cost-shar- ing programs the primary purpose of which is conservation of soil and water resources, environ- mental protection or restoration, forest enhance- ment, or the provision of wildlife habitat.....	S. 3419	(Introduced by Mr. Nunn for himself and others.) Provides for additional reductions in individual income tax rates during calendar years 1980-83...	Amdt. 4084 to H.R. 13511
(Introduced by Mr. Morgan for himself and others.) To amend the tax laws of the United States to encourage the preservation of independent local newspapers	S. 3441	(Introduced by Mr. Bumpers for himself and others.) Re: Reimbursement for certain medicare costs...	Amdt. 4491 to H.R. 13511
(Introduced by Mr. Matsunaga for himself and others.) To amend the Internal Revenue Code of 1954 to allow a credit for contributions to the United States Olympic Committee.....	S. 3455		

HOLLINGS, ERNEST F., South Carolina

- (Introduced by Mr. Dole for himself and others.) To provide that the changes made by the Tax Reform Act of 1976 to the exclusion for sick pay, shall apply to taxable years beginning after Dec. 31, 1976 ----- S. 4
- To amend the Internal Revenue Code of 1954 to permit the deduction without limitations of medical expenses paid for certain dependents suffering from physical or mental impairment or defect. S. 95
- To amend the Internal Revenue Code of 1954 to allow a credit against income tax to individuals for certain expenses incurred in providing higher education.----- S. 96
- (Introduced by Mr. Talmadge for himself and others.) To strengthen the capability of the Government to detect, prosecute, and punish fraudulent activities under the medicare and medicaid programs, and for other purposes.----- S. 143
- (Introduced by Mr. Roth for himself and others.) College Tuition Tax Relief Act of 1977.----- S. 311
- (Introduced by Mr. Ribicoff for himself and others.) To amend title XVIII of the Social Security Act to authorize payment under the supplementary medical insurance program for optometric and medical vision care.----- S. 514
- (Introduced by Mr. Clark for himself and others.) To amend title XVIII of the Social Security Act to provide payment for rural health clinic services. S. 708
- (Introduced by Mr. Helms for himself and others.) To amend the Internal Revenue Code of 1954 to provide that certain liens for taxes shall not be valid unless actually entered and recorded in the office in which the lien is filed.----- S. 803
- (Introduced by Mr. Domenici for himself and others.) To amend the Internal Revenue Code of 1954 to provide tax credit or deduction to individuals who maintain within their homes a dependent aged 65 or older.----- S. 1014
- (Introduced by Mr. Church for himself and others.) To amend title II of the Social Security Act to revise the provisions relating to automatic cost-of-living increases in benefits, and for other purposes ----- S. 1243
- (Introduced by Mr. Sasser for himself and others.) To amend the Internal Revenue Code of 1954 to suspend the imposition of interest on a deficiency of income taxes which results from an error of an employee of the Internal Revenue Service, and for other purposes.----- S. 1379
- (Introduced by Mr. Talmadge for himself and others.) To provide for the reform of the administrative and reimbursement procedures currently employed under the medicare and medicaid programs, and for other purposes.----- S. 1470
- (Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to provide that the Federal excise tax on telephone service does not apply to amounts paid as State tax on the same service.----- S. 1774
- (Introduced by Mr. Anderson for himself and others.) To amend the Internal Revenue Code of 1954 to allow individuals to compute the amount of the deduction for payments into retirement savings on the basis of the compensation of their spouses, and for other purposes.----- S. 1783
- To amend the Internal Revenue Code of 1954 to provide a fairer system of taxation of income earned abroad by U.S. citizens living or residing abroad.----- S. 2115
- (Introduced by Mr. Heins for himself and others.) To amend the Antidumping Act of 1921, the Trade Act of 1974 and the Tariff Act of 1930 to improve procedures relating to the determination of certain unfair foreign trade practices.----- S. 2317
- (Introduced by Mr. Morgan for himself and others.) To amend the Social Security Act and Internal Revenue Code to provide coverage under the social security system for Members of Congress and employees of the legislative branch.----- S. 2335
- (Introduced by Mr. Byrd of West Virginia for himself and others.) To authorize the Commodity Credit Corporation to finance export credit sales of agricultural commodities and to authorize non-market economy countries to participate in certain programs of the Commodity Credit Corporation. S. 2365
- (Introduced by Mr. Eagleton for himself and others.) To amend the Internal Revenue Code of 1954 to allow an individual a credit against tax equal to 15 percent of the social security taxes paid by that individual during the taxable year. S. 2450
- (Introduced by Mr. Nelson for himself and others.) To amend the Social Security Act and the Internal Revenue Code of 1954 to provide that disability insurance benefits and the medicare program shall be financed from general revenues (pursuant to annual authorizations) rather than through the imposition of employment and self-employment taxes as at present, and to adjust the rates of such taxes (for purposes of financing the OASI program) accordingly.----- S. 2503
- (Introduced by Mr. Gravel for himself and others.) To amend the Internal Revenue Code of 1954 to defer from income certain amounts deferred pursuant to State or local public employee deferred compensation plans.----- S. 2627
- (Introduced by Mr. Hollings for himself and others.) To amend the Trade Act of 1974.----- S. 2920

HOLLINGS, ERNEST F., South Carolina—Continued

AMENDMENTS

(Introduced by Mr. Bumpers for himself and others.) To delete the \$50 tax rebate and the \$50 special payments.....	Amdt. 180 to H.R. 8477
(Introduced by Mr. Church for himself and others.) To provide an optional retirement income credit or tax credit for the elderly for 1976.....	Amdt. 190 to H.R. 8477
To eliminate refundability of certain energy tax....	Amdt. 1530 to H.R. 5268
(Introduced by Mr. Morgan for himself and others.) To provide coverage under the social security system for Members of Congress and employees of the legislative branch.....	Amdt. 1768 to H.R. 7200
(Introduced by Mr. Hollings for himself and others.) To eliminate the extension of tuition tax credits to elementary and secondary school students	Amdt. 3104 to H.R. 8946
To limit the credit to postsecondary expenses.....	Amdt. 3462 to H.R. 12050
To limit the credit to postsecondary expenses.....	Amdt. 3463 to H.R. 12050
To limit the credit to postsecondary expenses.....	Amdt. 3466 to H.R. 12050
Provides that no customs duty or other import restrictions on textiles and textile products covered by a trade agreement or other action under sec. 204 of the Agriculture Act of 1956 may be reduced or eliminated in trade negotiations under the Trade Act of 1974.....	Amdts. 4509 and 4510 to H.R. 7108
(Introduced by Mr. Hollings for himself and others.) Re: Elimination of textiles as products subject to negotiated tariff reductions.....	Amdt. 4016 to H.R. 13511
(Introduced by Mr. Hollings for himself and others.) Re: Elimination of textiles as products subject to negotiated tariff reductions.....	Amdt. 4017 to H.R. 13511

SENATE RESOLUTIONS

(Introduced by Mr. Schweiker for himself and others.) Relating to orderly marketing agreements with Japan	S. Res. 292
(Introduced by Mr. Hollings for himself and others.) Relating to customs duties on textiles...	S. Res. 324

SENATE CONCURRENT RESOLUTIONS

(Introduced by Mr. Glenn for himself and others.) Relating to disapproval of import relief to domestic producers of nuts, bolts, and large screws....	S. Con. Res. 66
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HUDDLESTON, WALTER D., Kentucky

<p>(Introduced by Mr. Dole for himself and others.) To provide that the changes made by the Tax Reform Act of 1976 to the exclusion for sick pay shall apply to taxable years beginning after Dec. 31, 1976.-----</p>	S. 4	<p>To amend the Tariff Schedules of the United States to provide a temporary suspension of the duty on chlorendic acid.-----</p>	S. 1302
<p>(Introduced by Mr. Inouye for himself and others.) To amend the Social Security Act to provided for the payment of services by psychologists, and for other purposes.-----</p>	S. 123	<p>(Introduced by Mr. Huddleston for himself and others.) To authorize payments to States as reimbursement for payments which were based upon erroneous information supplied by the Department of Health, Education, and Welfare.-----</p>	S. 1333
<p>(Introduced by Mr. Talmadge for himself and others.) To strengthen the capability of the Government to detect, prosecute, and punish fraudulent activities under the medicare and medicaid programs, and for other purposes.-----</p>	S. 143	<p>(Introduced by Mr. Huddleston for himself and Mr. Ford.) To clarify permanently the application of sec. 117 of the Internal Revenue Code of 1954 to certain education programs for members of the uniformed services.-----</p>	S. 1698
<p>(Introduced by Mr. Church for himself and others.) To amend the Social Security Act to roll back the deductible and coinsurance charges under part A of medicare to the 1976 levels, and for other purposes.-----</p>	S. 185	<p>(Introduced by Mr. Huddleston for himself and Mr. Ford.) To amend certain provisions of the Internal Revenue Code of 1954 relating to distilled spirits, and for other purposes.-----</p>	S. 1717
<p>(Introduced by Mr. Burdick for himself and others.) To amend the Internal Revenue Code of 1954 to exempt certain agricultural aircraft from the aircraft use tax, to provide for the refund of the gasoline tax to the agricultural aircraft operator, and for other purposes.-----</p>	S. 196	<p>(Introduced by Mr. Chiles for himself and Mr. Huddleston.) To amend ch. 21 of the Internal Revenue Code of 1954 to clarify certain provisions relating to the payment of social security taxes by a non-profit organization failing to file a certificate providing social security coverage for its employees.-----</p>	S. 1851
<p>(Introduced by Mr. Roth for himself and others.) College Tuition Tax Relief Act of 1977.-----</p>	S. 311	<p>(Introduced by Mr. Dole for himself and others.) To amend the Internal Revenue Code of 1954 to exempt from taxation amounts received under certain scholarship programs.-----</p>	S. 1921
<p>(Introduced by Mr. Ribicoff for himself and others.) To amend title XVIII of the Social Security Act to authorize payment under the supplementary medical insurance program for optometric and medical vision care.-----</p>	S. 514	<p>(Introduced by Mr. Gravel for himself and others.) To amend sec. 4940 of the Internal Revenue Code of 1954 to reduce the excise tax based on the investment income of private foundations from 4 percent to 2 percent.-----</p>	S. 2204
<p>(Introduced by Mr. Clark for himself and others.) To amend title XVIII of the Social Security Act to provide payment for rural health clinic services.-----</p>	S. 708	<p>(Introduced by Mr. Heins for himself and others.) To amend the Antidumping Act of 1921, the Trade Act of 1974 and the Tariff Act of 1930 to improve procedures relating to the determination of certain unfair foreign trade practices.-----</p>	S. 2317
<p>(Introduced by Mr. Burdick for himself and others.) To amend the Internal Revenue Code of 1954 to allow an individual an income tax deduction for the expenses of traveling to and from a temporary construction project worksite.-----</p>	S. 779	<p>(Introduced by Mr. Moynihan for himself and others.) To authorize an appropriation to reimburse certain expenditures for social services provided by the States prior to Oct. 1, 1975, under titles I, IV, VI, X, XIV, and XVI of the Social Security Act.-----</p>	S. 2360
<p>(Introduced by Mr. Thurmond for himself and others.) To amend the Internal Revenue Code of 1954 to permit individuals to amortize certain rehabilitation expenditures for certified historic structures which are not depreciable.-----</p>	S. 1158	<p>(Introduced by Mr. Nelson for himself and others.) To amend the Social Security Act and the Internal Revenue Code of 1954 to provide that disability insurance benefits and the medicare program shall be financed from general revenues (pursuant to annual authorizations) rather than through the imposition of employment and self-employment taxes as at present, and to adjust the rates of such taxes (for purposes of financing the OASI program) accordingly.-----</p>	S. 2508
<p>(Introduced by Mr. Church for himself and others.) To amend titles II, VII, XI, XVI, XVIII, and XIX of the Social Security Act to provide for the improved administration of the old-age, survivors, and disability insurance program, the supplemental security income program, and the medicare program by a newly established independent Social Security Administration, to separate social security trust fund items from the general Federal budget, to prohibit the mailing of certain notices with social security and supplemental security income benefit checks, and for other purposes.-----</p>	S. 1194	<p>(Introduced by Mr. Gravel for himself and others.) To amend the Internal Revenue Code of 1954 to defer from income certain amounts deferred pursuant to State or local public employee deferred compensation plans.-----</p>	S. 2627

HUDDLESTON, WALTER D., Kentucky—Continued

- (Introduced by Mr. Nelson for himself and others.)
To amend the Internal Revenue Code of 1954 to provide an equitable tax structure for small and independent companies, and for other purposes... S. 2689
- (Introduced by Mr. Mathias for himself and others.)
To eliminate the reduction in social security benefits for spouses and surviving spouses receiving certain Government pensions, as recently added to title II of the Social Security Act by sec. 334 of the Social Security Amendments of 1977..... S. 2690
- (Introduced by Mr. Nelson for himself and others.)
To amend the Internal Revenue Code of 1954 to provide simplification, reform, and relief for small business..... S. 2742
- (Introduced by Mr. DeConcini for himself and others.) To provide for the administration of the Internal Revenue Code of 1954 without regard to certain revenue rulings relating to the definition of the term "employee"..... S. 3037
- (Introduced by Mr. Hansen for himself and others.)
To amend the Internal Revenue Code of 1954 to provide pre-1969 tax treatment for capital gains... S. 3065

AMENDMENTS

- (Introduced by Mr. Church for himself and others.)
To provide an optional retirement income credit or tax credit for the elderly for 1976..... Amdt. 190 to H.R. 3477
- (Introduced by Mr. Huddleston for himself and others.) To provide for a withholding tax on certain gambling winnings..... Amdt. 206 to H.R. 3477
- (Introduced by Mr. Inouye for himself and others.)
(In the nature of a substitute.) Provides for the coverage of the services of psychologists under medicare Amdt. 450 to S. 122
- (Introduced by Mr. Bumpers for himself and others.) To repeal a portion of sec. 227 of Public Law 92-608 and preserve right of election for those teaching hospitals that choose the cost-basis method of reimbursement..... Amdt. 3586 to H.R. 5285
- (Introduced by Mr. Hollings for himself and others.)
Re: Elimination of textiles as products subject to negotiated tariff reductions..... Amdt. 4016 to H.R. 13511
- (Introduced by Mr. Hollings for himself and others.)
Re: Elimination of textiles as products subject to negotiated tariff reductions..... Amdt. 4017 to H.R. 13511
- Re: Proration of corporate rate reduction..... Amdt. 4132 to H.R. 13511
- (Introduced by Mr. Bumpers for himself and others.)
Re: Reimbursement for certain medicare costs... Amdt. 4491 to H.R. 13511

SENATE RESOLUTIONS

- (Introduced by Mr. Hayakawa for himself and others.) Expressing the sense of the Senate with respect to the immediate removal of certain regulations unilaterally put in place by the European Economic Community which have the effect of damaging and interfering with historic and acceptable trade patterns in the United States exports of dried prunes, and efforts made to restrict exports of walnuts to the European Economic Community, and action taken by the United States if such import regulations are not immediately removed and if additional unilateral regulations are instituted..... S. Res. 78
- (Introduced by Mr. Hollings for himself and others.) Relating to customs duties on textiles... S. Res. 324
- To disapprove the meat imports quota suspension... S. Res. 477

SENATE CONCURRENT RESOLUTIONS

- (Introduced by Mr. Dole for himself and others.)
Regarding imposition of import fees on crude oil S. Con. Res. 73

HUMPHREY, HUBERT H., Minnesota

(Introduced by Mr. Kennedy for himself and others.) To create a national system of health security-----	S. 3	(Introduced by Mr. Both for himself and others.) College Tuition Tax Relief Act of 1977-----	S. 311
(Introduced by Mr. Dole for himself and others.) To provide that the changes made by the Tax Reform Act of 1976 to the exclusion for sick pay shall apply to taxable years beginning after Dec. 31, 1976-----	S. 4	(Introduced by Mr. Humphrey for himself and Mrs. Humphrey.) To amend the Social Security Act to provide for improvements in the program relating to the diagnosis, screening, and referral of child health and maternal conditions established by title V of such act-----	S. 324
(Introduced by Mr. Stone for himself and others.) To amend title XVIII of the Social Security Act to authorize payment under the medicare program for certain services performed by chiropractors....	S. 76	(Introduced by Mr. Javits for himself and others.) To establish a national health insurance system for maternal and child health care-----	S. 370
(Introduced by Mr. Mathias for himself and others.) To amend title II of the Social Security Act to increase the annual amount which individuals may earn without suffering deductions from their social security benefits, and to provide a graduated reduction in benefits for widows and widowers who remarry-----	S. 77	(Introduced by Mr. Ribicoff for himself and others.) To amend title XVIII of the Social Security Act to authorize payment under the supplementary medical insurance program for optometric and medical vision care-----	S. 514
(Introduced by Mr. Bumpers for himself and others.) To amend title II of the Social Security Act to increase to \$4,800 the amount of outside earnings permitted without deductions from benefits thereunder-----	S. 87	(Introduced by Mr. Clark for himself and others.) To amend title XVIII of the Social Security Act to provide payment for rural health clinic services....	S. 708
(Introduced by Mr. Inouye for himself and others.) To amend the Social Security Act to provide for inclusion of the services of licensed registered nurses under medicare and medicaid-----	S. 104	(Introduced by Mr. Anderson for himself and others.) To amend the Internal Revenue Code of 1954 to allow a deduction for expenses allocable to the use of any portion of a dwelling unit in the trade or business of providing day care services whether or not such a portion is exclusively used in such trade or business-----	S. 749
(Introduced by Mr. Inouye for himself and others.) To amend the Social Security Act to provide for the payment of services by psychologists, and for other purposes-----	S. 123	(Introduced by Mr. Humphrey for himself and Mr. Bayh.) To amend title II of the Social Security Act so as to liberalize the conditions governing eligibility of blind persons to receive disability insurance benefits thereunder-----	S. 753
(Introduced by Mr. Church for himself and others.) To amend the Social Security Act to roll back the deductible and coinsurance charges under part A of medicare to the 1976 levels, and for other purposes-----	S. 185	(Introduced by Mr. Burdick for himself and others.) To amend the Internal Revenue Code of 1954 to allow an individual an income tax deduction for the expenses of traveling to and from a temporary construction project worksite-----	S. 779
(Introduced by Mr. Inouye for himself and others.) To amend part B of title XI of the Social Security Act to assure appropriate participation by professional registered nurses in peer review, and related activities authorized thereunder-----	S. 223	(Introduced by Mr. Church for himself and others.) To provide a program of income tax counseling for elderly individuals-----	S. 835
(Introduced by Mr. Inouye for himself and others.) To require that skilled nursing homes furnishing services under the medicare and medicaid programs be adequately equipped with wheelchairs and other appropriate equipment and supplies....	S. 231	(Introduced by Mr. Anderson for himself and Mr. Humphrey.) To amend the Tariff Schedules of the United States to permit the free entry of Canadian petroleum—including reconstituted crude shale oil, provided that an equivalent amount of the same kind and quality of domestic crude petroleum and crude shale oil has been exported to Canada-----	S. 843
(Introduced by Mr. Bayh for himself and others.) To amend title II of the Social Security Act to eliminate the special dependency requirements for entitlement to husband's and widower's insurance benefits, to provide benefits for widowed fathers with minor children, to make certain other changes so that benefits for husbands, widowers, and fathers will be payable on the same basis as benefits for wives, widows, and mothers, and to permit the payment of benefits to a married couple on their combined earnings record where that method of computation provides a higher combined benefit-----	S. 304	(Introduced by Mr. Bayh for himself and others.) To amend the worker adjustment provisions of the Trade Act of 1974 in order to provide that workers may be covered under certification of eligibility to apply for such assistance if they are totally or partially separated from adversely affected employment within 2 years before the date of the petition for such certification-----	S. 939
		(Introduced by Mr. Bayh for himself and others.) To amend title XVIII of the Social Security Act to provide for coverage under pt. B of medicare for routine exfoliative cytology tests for the diagnosis of uterine cancer-----	S. 940

HUMPHREY, HUBERT H., Minnesota—Continued

- (Introduced by Mr. Eagleton for himself and others.) To amend title II of the Social Security Act to reduce from 20 to 10 years the period of time that a divorced woman's marriage to an individual must have lasted for her to qualify for wife's or widow's benefits on the basis of the wages and self-employment income of such individual.....
- S. 942
- (Introduced by Mr. Church for himself and others.) To amend titles II, VII, XI, XVI, XVIII, and XIX of the Social Security Act to provide for the improved administration of the old-age, survivors, and disability insurance program, the supplemental security income program, and the medicare program by a newly established independent Social Security Administration, to separate social security trust fund items from the general Federal budget, to prohibit the mailing of certain notices with social security and supplemental security income benefit checks, and for other purposes.....
- S. 1194
- (Introduced by Mr. Humphrey for himself and others.) To amend the Internal Revenue Code of 1954 to provide a tax credit for the purchase and installation of certain energy conservation devices in a taxpayer's principal residence and in other buildings.....
- S. 1284
- (Introduced by Mr. Sasser for himself and others.) To amend the Internal Revenue Code of 1954 to suspend the imposition of interest on a deficiency of income taxes which results from an error of an employee of the Internal Revenue Service, and for other purposes.....
- S. 1379
- (Introduced by Mr. Ribicoff for himself and others.) To strengthen and improve the early and periodic screening, diagnosis, and treatment program, and for other purposes.....
- S. 1392
- (Introduced by Mr. Anderson for himself and others.) To amend the Internal Revenue Code of 1954 to treat the conducting of certain games by tax-exempt organizations as not being an unrelated trade or business.....
- S. 1606
- (Introduced by Mr. Hathaway for himself and others.) To assure that an individual or family, whose income is increased by reason of a general increase in monthly social security benefits, will not, because of such general increase, suffer a loss of or reduction in the benefits the individual or family has been receiving under certain Federal or federally assisted programs.....
- S. 1675
- (Introduced by Mr. Inouye for himself and others.) To amend titles XVIII and XIX of the Social Security Act to provide for inclusion of services rendered by a nurse-midwife under the medicare and medical programs.....
- S. 1702
- (Introduced by Mr. Wallop for himself and others.) To amend title II of the Social Security Act to eliminate the reduction in disability benefits on account of receipt of workmen's compensation.....
- S. 1735
- (Introduced by Mr. McIntyre for himself and others.) To amend the Employee Retirement Income Security Act of 1974 to implement certain recommendations of the Commission on Federal Paperwork with respect to such act, to facilitate the establishment of employee retirement plans by small businesses, and for other purposes.....
- S. 1745
- (Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to provide that the Federal excise tax on telephone service does not apply to amounts paid as State tax on the same service.....
- S. 1774
- (Introduced by Mr. Anderson for himself and others.) To amend the Internal Revenue Code of 1954 to allow individuals to compute the amount of the deduction for payments into retirement savings on the basis of the compensation of their spouses, and for other purposes.....
- S. 1753
- (Introduced by Mr. Dole for himself and others.) To amend title XVIII of the Social Security Act to provide coverage for the services of optometrists related to the treatment of aphakia.....
- S. 1973
- To authorize nonmarket economy countries to participate in certain programs of the Commodity Credit Corporation.....
- S. 2023
- (Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 to permit a taxpayer to claim a credit for amounts paid as tuition to provide education for himself, for his spouse, or for his dependents, and to provide that such credit is refundable.....
- S. 2142
- To amend the Internal Revenue Code of 1954 to provide a credit against taxes for certain amounts paid for the care of individuals over 65 years of age and disabled individuals.....
- S. 2198
- (Introduced by Mr. Gravel for himself and others.) To amend sec. 4940 of the Internal Revenue Code of 1954 to reduce the excise tax based on the investment income of private foundations from 4 percent to 2 percent.....
- S. 2204
- (Introduced by Mr. Byrd of West Virginia for himself and others.) To authorize the Commodity Credit Corporation to finance export credit sales of agricultural commodities and to authorize non-market economy countries to participate in certain programs of the Commodity Credit Corporation.....
- S. 2385
- AMENDMENTS**
- (Introduced by Mr. Church for himself and others.) To provide an optional retirement income credit or tax credit for the elderly for 1976.....
- Amdt. 190 to H.R. 3477
- (Introduced by Mr. Haskell for himself and others.) To delete business tax incentives.....
- Amdt. 193 to H.R. 3477
- (Introduced by Mr. Kennedy for himself and others.) To disregard AFDC and other Federal, State or local maintenance payments for purposes of the earned income credit.....
- Amdt. 205 to H.R. 3477

HUMPHREY, RUBERT H., Minnesota—Continued

AMENDMENTS—Continued

(Introduced by Mr. Muskie for himself and others.) Re: Extension of antirecession assistance program through fiscal year 1962.....	Amdt. 244 to H.R. 3477
(Introduced by Mr. Inouye for himself and others.) (In the nature of a substitute.) Provides for the coverage of the services of psychologists under medicare	Amdt. 450 to S. 123
(Introduced by Mr. Domenici for himself and others.) To provide energy cost credit for the elderly.....	Amdt. 1523 to H.R. 5283

SENATE RESOLUTIONS

(Introduced by Mr. Hollings for himself and others.) Relating to customs duties on textiles...	S. Res. 324
(Introduced by Mr. Pearson for himself and others.) Relating to the importance of increasing agricultural exports from the United States.....	S. Res. 447

HUMPHREY, MURIEL, Minnesota

(Introduced by Mr. Kennedy for himself and others.) To create a national system of health security -----

S. 3

(Introduced by Mr. Inouye for himself and others.) To amend the Social Security Act to provide for the payment of services by psychologists, and for other purposes -----

S. 123

(Introduced by Mr. Humphrey for himself and Mrs. Humphrey.) To amend the Social Security Act to provide for improvements in the program relating to the diagnosis, screening, and referral of child health and maternal conditions established by title V of such act. -----

S. 324

(Introduced by Mr. Church for himself and others.) To provide a program of income tax counseling for elderly individuals -----

S. 835

(Introduced by Mr. Anderson for himself and others.) To amend the Internal Revenue Code of 1954 to allow individuals to compute the amount of the deduction for payments into retirement savings on the basis of the compensation of their spouses, and for other purposes -----

S. 1783

(Introduced by Mr. Javits for himself and others.) To amend title XIX of the Social Security Act to provide that certain handicapped individuals shall be eligible for medical assistance. -----

S. 2505

(Introduced by Mr. Nels. for himself and others.) To amend the Internal Revenue Code of 1954 to provide an equitable tax structure for small and independent companies, and for other purposes. -----

S. 2969

(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to provide simplification, reform, and relief for small business. -----

S. 2742

(Introduced by Mr. Church for himself and others.) To implement the International Sugar Agreement between the United States and foreign countries; to protect the welfare of consumers of sugar and of those engaged in the domestic sugar-producing industry; to promote the export trade of the United States; and for other purposes. -----

S. 2990

(Introduced by Mr. Culver for himself and others.) To amend the Internal Revenue Code of 1954 to exclude from gross income a portion of payments made under certain Federal and State cost-sharing programs the primary purpose of which is conservation of soil and water resources, environmental protection or restoration, forest enhancement, or the provision of wildlife habitat. -----

S. 3419

SENATE RESOLUTIONS

(Introduced by Mr. Hollings for himself and others.) Relating to customs duties on textiles. --

S. Res. 324

AMENDMENTS

(Introduced by Mr. Nelson for himself and others.) To delete sec. 523, "Community, Work and Training Programs" from the Finance Committee reported bill. -----

Amdt. 1696 to
H.R. 7200

(Introduced by Mr. Gravel for himself and others.) To provide a \$200 million increase in title XX funding in fiscal year 1979, \$250 million in fiscal year 1980, and \$300 million in fiscal year 1981. --

Amdt. 3077 to
H.R. 7200

(Introduced by Mr. Muskie for himself and others.) To clarify the congressional intent of the joint resolution with respect to the effect of a State legislature's action of rescission. -----

Amdt. 3678 to
H.R. 13511

(Introduced by Mr. Morgan for himself and others.) Re: Social services grants. -----

Amdt. 3851 to
H.R. 13511

(Introduced by Mr. Morgan for himself and others.) Re: Amendments to the Clayton Antitrust Act. --

Amdt. 4036 to
H.R. 13511

(Introduced by Mr. Morgan for himself and others.) Re: Additional limits on tax deductions for anti-trust penalties. -----

Amdt. 4037 to
H.R. 13511

(Introduced by Mr. Nelson for himself and others.) Re: "Humphrey-Hawkins" Act. -----

Amdt. 4049 to
H.R. 13511

(Introduced by Mr. Nelson for himself and others.) Relating to the Full Employment and Balanced Growth Act of 1977 (Humphrey-Hawkins) -----

Amdt. 4083 to
H.R. 13511

INOUE, DANIEL K., Hawaii

(Introduced by Mr. Kennedy for himself and others.) To create a national system of health security.....	S. 8	(Introduced by Mr. Inouye for himself and others.) To require that skilled nursing homes furnishing services under the medicare and medicaid programs be adequately equipped with wheelchairs and other appropriate equipment and supplies...	S. 231
To amend sec. 214 of the Internal Revenue Code of 1954 to provide a deduction for household and dependent care services necessary for education...	S. 42	(Introduced by Mr. Inouye for himself and others.) To provide for a greater utilization of the professional services of qualified professional psychiatric nurses in the medicare and medicaid programs	S. 233
(Introduced by Mr. Inouye for himself and Mr. Matsunaga.) To amend title II of the Social Security Act to eliminate the special dependency requirements for entitlement to husband's and widower's insurance benefits, to provide benefits for widowed fathers with minor children, and to make certain other changes so that benefits for husbands, widowers, and fathers will be payable on the same basis as benefits for wives, widows, and mothers.....	S. 60	To amend title I of the Employee Retirement Income Security Act of 1974, and the Internal Revenue Code of 1954 to prohibit the reduction of disability payments under employer-maintained disability compensation plan whenever certain social security benefit payments are increased.....	S. 250
(Introduced by Mr. Stone for himself and others.) To amend title XVIII of the Social Security Act to authorize payment under the medicare program for certain services performed by chiropractors....	S. 76	(Introduced by Mr. Inouye for himself and others.) To amend title II of the Social Security Act to provide that the amount of the insurance benefit payable thereunder to remarried widows and widowers will not be reduced on account of their remarriage	S. 368
(Introduced by Mr. Inouye for himself and Mr. Matsunaga.) To amend the Social Security Act to provide that certain persons, who have innocently entered into a legally defective marriage to an insured individual and have lived with such individual as his husband or wife for at least 5 years, shall be treated, for benefit purposes, as if such marriage had been legally valid.....	S. 81	(Introduced by Mr. Inouye for himself and others.) To amend the Tariff Act of 1930 to exempt from duties and taxes supplies for certain additional classes of vessels.....	S. 369
(Introduced by Mr. Inouye for himself and others.) To amend the Social Security Act to provide for inclusion of the services of licensed registered nurses under medicare and medicaid.....	S. 104	(Introduced by Mr. Hansen for himself and others.) To amend pt. B of title XI of the Social Security Act to assure appropriate participation by optometrists in the peer review and related activities under such part.....	S. 410
(Introduced by Mr. Inouye for himself and others.) To amend the Social Security Act to provide for the payment of services by psychologists, and for other purposes.....	S. 123	(Introduced by Mr. Ribicoff for himself and others.) To amend title XVIII of the Social Security Act to authorize payment under the supplementary medical insurance program for optometric and medical vision care.....	S. 514
To allow an additional income exemption for a taxpayer or his spouse who is deaf or deaf-blind.....	S. 130	(Introduced by Mr. Inouye for himself and others.) To amend titles XVIII and XIX of the Social Security Act to provide for a greater utilization of the professional services of qualified clinical social workers in the medicare and medicaid programs, to include outpatient services, community mental health centers, and neighborhood health centers among the entities which may be qualified providers, and to remove the special limitations which are presently imposed on coverage of psychiatric and mental health services under pts. A and B of title XVIII and XIX.....	S. 532
To amend the Internal Revenue Code of 1954 to provide credit against income tax for an employer who employs older persons in his trade or business.....	S. 131	(Introduced by Mr. Clark for himself and others.) To amend title XVIII of the Social Security Act to provide payment for rural health clinic services...	S. 708
(Introduced by Mr. Talmadge for himself and others.) To strengthen the capability of the Government to detect, prosecute, and punish fraudulent activities under the medicare and medicaid programs, and for other purposes.....	S. 143	(Introduced by Mr. Eagleton for himself and others.) To amend title II of the Social Security Act to reduce from 20 to 10 years the period of time that a divorced woman's marriage to an individual must have lasted for her to qualify for wife's or widow's benefits on the basis of the wage and self-employment income of such individual.....	S. 948
(Introduced by Mr. Goldwater for himself and others.) To repeal the earnings limitation of the Social Security Act for all workers age 65 and over	S. 146		
(Introduced by Mr. Inouye for himself and others.) To amend part B of title XI of the Social Security Act to assure appropriate participation by professional registered nurses in peer review, and related activities authorized thereunder.....	S. 238		

INOUE, DANIEL K, Hawaii—Continued

<p>(Introduced by Mr. Church for himself and others.) To amend titles II, VII, XI, XVI, XVIII, and XIX of the Social Security Act to provide for the improved administration of the old-age, survivors, and disability insurance program, the supplemental security income program, and the medicare program by a newly established independent Social Security Administration, to separate social security trust fund items from the general Federal budget, to prohibit the mailing of certain notices with social security and supplemental security income benefit checks, and for other purposes.....</p>	<p>S. 1194</p>	<p>(Introduced by Mr. Inouye for himself and others.) To amend the Internal Revenue Code of 1954 to eliminate the adjusted gross income limitation on the credit for the elderly, to increase the amount of such credit, and for other purposes.....</p>	<p>S. 2128</p>
<p>(Introduced by Mr. Talmadge for himself and others.) To provide for the reform of the administrative and reimbursement procedures currently employed under the medicare and medicaid programs, and for other purposes.....</p>	<p>S. 1470</p>	<p>(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 to permit a taxpayer to claim a credit for amounts paid as tuition to provide education for himself, for his spouse, or for his dependents, and to provide that such credit is refundable.....</p>	<p>S. 2142</p>
<p>(Introduced by Mr. Inouye for himself and others.) To amend titles XVIII and XIX of the Social Security Act to provide for inclusion of services rendered by a nurse-midwife under the medicare and medicaid programs.....</p>	<p>S. 1702</p>	<p>(Introduced by Mr. Gravel for himself and others.) To amend sec. 4940 of the Internal Revenue Code of 1954 to reduce the excise tax based on the investment income of private foundations from 4 percent to 2 percent.....</p>	<p>S. 2204</p>
<p>(Introduced by Mr. Bayh for himself and Mr. Inouye.) To amend title XIX of the Social Security Act to assure that the criteria employed for determining the extent to which income and resources are available to applicants for medical assistance will be the same in those States which do, and in those States which do not, automatically extend eligibility for such assistance to recipients of supplementary security income.....</p>	<p>S. 1914</p>	<p>(Introduced by Mr. Inouye for himself and Mr. Matsunaga.) To amend the Foreign Trade Zones Act to increase the use of foreign trade zones in exporting, and for other purposes.....</p>	<p>S. 2874</p>
<p>(Introduced by Mr. Cranston for himself and others.) To amend the Social Security Act to strengthen and improve the program of Federal support for foster care of dependent children with special needs, and for other purposes.....</p>	<p>S. 1928</p>	<p>(Introduced by Mr. Church for himself and others.) To implement the International Sugar Agreement between the United States and foreign countries; to protect the welfare of consumers of sugar and of those engaged in the domestic sugar-producing industry; to promote the export trade of the United States; and for other purposes....</p>	<p>S. 2900</p>
<p>(Introduced by Mr. Dole for himself and others.) To amend title XVIII of the Social Security Act to provide coverage for the services of optometrists related to the treatment of aphakia.....</p>	<p>S. 1975</p>	<p>(Introduced by Mr. Hansen for himself and others.) To amend the Internal Revenue Code of 1954 to provide pre-1909 tax treatment for capital gains...</p>	<p>S. 3065</p>
<p>(Introduced by Mr. Inouye for himself and others.) To amend the Internal Revenue Code of 1954 to allow a deduction from gross income for social agency, legal, and related expenses incurred in connection with the adoption of a child by the taxpayer.....</p>	<p>S. 1997</p>	<p>(Introduced by Mr. Long for himself and others.) To amend the Social Security Act by adding thereto a new title XXI which will provide insurance against the costs of catastrophic illness, by replacing the medicaid program with a Federal medical assistance plan for low-income people, and by adding a new title XV thereto which will encourage and facilitate the availability, through private insurance carriers, of basic health insurance at reasonable premium charges, and for other purposes.....</p>	<p>S. 3105</p>
<p>(Introduced by Mr. Inouye for himself and Mr. Ribicoff.) To amend the Internal Revenue Code of 1954 to permit an individual who is an active participant in a retirement plan to claim the deduction for retirement savings for amounts contributed by him to an individual retirement annuity, or for a retirement bond, to the extent that the amounts paid by him or on his behalf under the retirement plan does not equal the maximum amount of the retirement savings deduction to which he would be entitled if he were not an active participant in such plan.....</p>	<p>S. 2004</p>	<p>(Introduced by Mr. Morgan for himself and others.) To amend the tax laws of the United States to encourage the preservation of independent local newspapers</p>	<p>S. 3441</p>
		<p>To amend the Social Security Act with respect to health programs authorized under it and for other purposes</p>	<p>S. 3508</p>
		<p>(Introduced by Mr. Talmadge for himself and others.) To provide for demonstration programs to train and employ AFDC recipients as homemakers and home health aides.....</p>	<p>S. 3544</p>
		<p>AMENDMENTS</p>	
		<p>(Introduced by Mr. Church for himself and others.) To provide an optional retirement income credit or tax credit for the elderly for 1976.....</p>	<p>Amnt. 190 to H.R. 3477</p>

INOUE, DANIEL K., Hawaii—Continued

AMENDMENTS—Continued

(Introduced by Mr. Goldwater for himself and others.) To restore the deduction for expenses of attending certain conventions in the North American area.....	Amdt. 195 to H.R. 3477
(Introduced by Mr. Inouye for himself and others.) (In the nature of a substitute.) Provides for the coverage of the services of psychologists under medicare	Amdt. 450 to S. 123
(Introduced by Mr. Morgan for himself and others.) Re: Independent Newspaper Act.....	Amdt. 3847 to H.R. 13511
(Introduced by Mr. Inouye for himself and Mr. Matsunaga.) Re: Public assistance benefits for American Samoa.....	Amdt. 4018 to H.R. 13511
(Introduced by Mr. Church for himself and others.) Re: Income tax exclusion for amounts from sale of principal residence.....	Amdt. 4031 to H.R. 13511
(Introduced by Mr. Inouye for himself and Mr. Matsunaga.) Re: Public assistance benefits in Samoa	Amdt. 4485 to H.R. 13511

SENATE CONCURRENT RESOLUTIONS

(Introduced by Mr. Dole for himself and others.) Regarding imposition of import fees on crude oil.....	S. Con. Res. 78
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JACKSON, HENRY M., Washington

AMENDMENTS

(Introduced by Mr. Stone for himself and others.) To amend title XVIII of the Social Security Act to authorize payment under the medicare program for certain services performed by chiropractors.....	S. 76	(Introduced by Mr. Church for himself and others.) To provide an optional retirement income credit or tax credit for the elderly for 1976.....	Amdt. 190 to H.R. 3477
(Introduced by Mr. Inouye for himself and others.) To amend the Social Security Act to provided for the payment of services by psychologists, and for other purposes.....	S. 123	(Introduced by Mr. Moynihan for himself and others.) Re: Review of Canadian tax impact on U.S. broadcasters.....	Amdt. 223 to H.R. 3477
(Introduced by Mr. Ribicoff for himself and others.) To amend title XVIII of the Social Security Act to authorize payment under the supplementary medical insurance program for optometric and medical vision care.....	S. 514	(Introduced by Mr. Inouye for himself and others.) (In the nature of a substitute.) Provides for the coverage of the services of psychologists under medicare	Amdt. 450 to S. 123
(Introduced by Mr. Pearson for himself and others.) To amend the Internal Revenue Code of 1954 to eliminate the exclusive use requirement for deducting expenses attributable to a personal residence used for certain home industries.....	S. 740	To allow the tax credit against the excise tax on business use of oil and natural gas for facilities for production of synthetic liquid fuels.....	UP amdt. 998 to H.R. 5263
(Introduced by Mr. Humphrey for himself and others.) To amend title II of the Social Security Act so as to liberalize the conditions governing eligibility of blind persons to receive disability insurance benefits thereunder.....	S. 753	(Introduced by Mr. Metzbaum for himself and others.) To impose excise tax on business use of oil and natural gas.....	Amdt. 1505 to H.R. 5263
(Introduced by Mr. Church for himself and others.) To amend titles II, VII, XI, XVI, XVIII, and XIX of the Social Security Act to provide for the improved administration of the old-age, survivors, and disability insurance program, the supplemental security income program, and the medicare program by a newly established independent Social Security Administration, to separate social security trust fund items from the general Federal budget, to prohibit the mailing of certain notices with social security and supplemental security income benefit checks, and for other purposes.....	S. 1194	(Introduced by Mr. Jackson for himself and Mr. Bumpers.) To eliminate requirement that new energy taxes be accompanied by tax incentives...	Amdt. 1506 to H.R. 5263
To amend the Internal Revenue Code of 1954 to exempt certain State and local government retirement systems from taxation, and for other purposes	S. 1587	(Introduced by Mr. Javits for himself and others.) Re congressional disapproval of adjustments to refine petroleum products imports.....	Amdt 1529 to H.R. 5263
(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 to permit a taxpayer to claim a credit for amounts paid as tuition to provide education for himself, for his spouse, or for his dependents, and to provide that such credit is refundable.....	S. 2142	(Introduced by Mr. Glenn for himself and others.) To amend and extend the Export-Import Bank Act of 1945, and for other purposes.....	Amdt. 3681 to H.R. 13511
(Introduced by Mr. Jackson for himself and others.) To amend the Federal Unemployment Tax Act so as to exclude from coverage thereunder agricultural hand-harvest labor performed by a full-time student under the age of sixteen (16) years.....	S. 2781		

SENATE RESOLUTIONS

(Introduced by Mr. Hollings for himself and others.) Relating to customs duties on textiles... S. Res. 324

JAVITS, JACOB K., New York

(Introduced by Mr. Talmadge for himself and others.) To strengthen the capability of the Government to detect, prosecute, and punish fraudulent activities under the medicare and medicaid programs, and for other purposes.....	S. 143	(Introduced by Mr. Baker for himself and others.) To amend the Internal Revenue Code of 1954 to provide for a permanent reduction in the rate of small business corporations.....	S. 732
(Introduced by Mr. Goldwater for himself and others.) To repeal the earnings limitation of the Social Security Act for all workers age 65 and over.....	S. 146	(Introduced by Mr. Baker for himself and others.) To amend the Internal Revenue Code of 1954 to increase the amount of the dividend exclusion.....	S. 733
(Introduced by Mr. Mathias for himself and others.) To promote economy, efficiency, and improved service in the financing, administration, and delivery of social welfare service provided for under Federal law.....	S. 277	(Introduced by Mr. Baker for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the exclusion from taxation of a limited amount of interest on savings.....	S. 734
(Introduced by Mr. Bayh for himself and others.) To amend title II of the Social Security Act to eliminate the special dependency requirements for entitlement to husband's and widower's insurance benefits, to provide benefits for widowed fathers with minor children, to make certain other changes so that benefits for husbands, widowers, and fathers will be payable on the same basis as benefits for wives, widows, and mothers, and to permit the payment of benefits to a married couple on their combined earnings record where that method of computation provides a higher combined benefit.....	S. 304	(Introduced by Mr. Baker for himself and others.) To amend the Internal Revenue Code of 1954 to permit the accelerated depreciation of property placed in service in areas of high unemployment.....	S. 735
(Introduced by Mr. Javits for himself and others.) To establish a national health insurance system for maternal and child health care.....	S. 370	(Introduced by Mr. Baker for himself and others.) To amend the Internal Revenue Code of 1954 to provide income tax incentives for the conservation of energy used to heat or cool residences.....	S. 737
(Introduced by Mr. Ribicoff for himself and others.) To amend title XVIII of the Social Security Act to authorize payment under the supplementary medical insurance program for optometric and medical vision care.....	S. 514	(Introduced by Mr. Pearson for himself and others.) To amend the Internal Revenue Code of 1954 to eliminate the exclusive use requirement for deducting expenses attributable to a personal residence used for certain home industries.....	S. 740
(Introduced by Mr. Bentsen for himself and others.) To amend the Trade Act of 1974 in order to authorize the President to designate any of certain countries as eligible for the tariff preferences extended to developing countries under title V of such act if the President determines that such designation is in the national economic interest.....	S. 594	To amend the Internal Revenue Code of 1954 to provide for the reduction of certain excise taxes on the transportation of persons and property by air, and for other purposes.....	S. 750
(Introduced by Mr. Javits for himself and others.) To amend and improve the programs authorized under the Emergency Unemployment Compensation Act of 1974, and to extend such programs for 1 year, and for other purposes.....	S. 604	(Introduced by Mr. Bayh for himself and others.) To amend title XVIII of the Social Security Act to provide for coverage under pt. B of medicare for routine exfoliative cytology tests for the diagnosis of uterine cancer.....	S. 840
(Introduced by Mr. Clark for himself and others.) To amend title XVIII of the Social Security Act to provide payment for rural health clinic services.....	S. 708	(Introduced by Mr. Domenici for himself and others.) To amend the Internal Revenue Code of 1954 to provide tax credit or deduction to individuals who maintain within their homes a dependent aged 65 or older.....	S. 1014
(Introduced by Mr. Baker for himself and others.) To amend the Internal Revenue Code of 1954 to provide a permanent reduction in the rates of taxes paid by individuals.....	S. 730	(Introduced by Mr. Church for himself and others.) To amend title II of the Social Security Act to revise the provisions relating to automatic cost-of-living increases in benefits, and for other purposes.....	S. 1243
(Introduced by Mr. Baker for himself and others.) To amend the Internal Revenue Code of 1954 to provide a tax credit based upon the creation of new jobs and increased employment in private industry.....	S. 731	(Introduced by Mr. Javits for himself and Mr. Goldwater.) To amend the Internal Revenue Code of 1954 to allow a tax credit for certain contributions of literary, musical, or artistic compositions.....	S. 1384
		(Introduced by Mr. Talmadge for himself and others.) To provide for the reform of the administrative and reimbursement procedures currently employed under the medicare and medicaid programs, and for other purposes.....	S. 1470
		(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 to permit heads of households to use the standard deduction used by married persons.....	S. 1644

JAVITS, JACOB K., New York—Continued

(Introduced by Mr. Hathaway for himself and others.) To assure that an individual or family, whose income is increased by reason of a general increase in monthly social security benefits, will not, because of such general increase, suffer a loss of or reduction in the benefits the individual or family has been receiving under certain Federal or federally assisted programs.....	S. 1675	(Introduced by Mr. Nelson for himself and others.) To amend the Social Security Act and the Internal Revenue Code of 1954 to provide that disability insurance benefits and the medicare program shall be financed from general revenues (pursuant to annual authorizations) rather than through the imposition of employment and self-employment taxes as at present, and to adjust the rates of such taxes (for purposes of financing the OASI program) accordingly.....	S. 2503
(Introduced by Mr. Javits for himself and others.) To provide for equalizing the costs of unemployment compensation, revising the extended benefits program, and for other purposes.....	S. 1853	(Introduced by Mr. Javits for himself and others.) To amend title XIX of the Social Security Act to provide that certain handicapped individuals shall be eligible for medical assistance.....	S. 2505
(Introduced by Mr. Javits for himself and others.) To amend titles IV, XI, and XIX of the Social Security Act to increase the Federal matching rate for purposes of reimbursement to States under the programs of aid to needy families with children and medical assistance.....	S. 1977	(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to provide an equitable tax structure for small and independent companies, and for other purposes...	S. 2669
To delay the effective date for mandatory coverage of multiemployer plans under title IV of the Employee Retirement Income Security Act of 1974...	S. 2019	(Introduced by Mr. Danforth for himself and others.) To amend the Internal Revenue Code of 1954 to provide permanent reductions in individual taxes	S. 2811
(Introduced by Mr. Moynihan for himself and others.) To replace the existing Federal welfare programs with a single, coordinated program to seek to assure jobs training, and income supplementation for low income citizens able to work and income support for low income citizens in need who are not available for work by reason of disability, age, or family circumstance.....	S. 2084	(Introduced by Mr. Danforth for himself and others.) To amend the Internal Revenue Code of 1954 to provide a credit against income tax for social security taxes paid by an individual.....	S. 2812
(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 to provide the same tax exemptions and general tax treatment to recognized Indian tribes as are applicable to other governmental units.....	S. 2130	(Introduced by Mr. Danforth for himself and others.) To amend the Internal Revenue Code of 1954 to provide a permanent reduction in corporate taxes.....	S. 2813
(Introduced by Mr. Gravel for himself and others.) To amend sec. 4940 of the Internal Revenue Code of 1954 to reduce the excise tax based on the investment income of private foundations from 4 percent to 2 percent.....	S. 2204	(Introduced by Mr. Danforth for himself and others.) To amend the Internal Revenue Code of 1954 to stimulate long-term investment in depreciable equipment.....	S. 2814
(Introduced by Mr. Moynihan for himself and others.) To authorize an appropriation to reimburse certain expenditures for social services provided by the States prior to Oct. 1, 1975, under titles I, IV, VI, X, XIV, and XVI of the Social Security Act.....	S. 2360	(Introduced by Mr. Danforth for himself and others.) To amend the Internal Revenue Code of 1954 to increase the class life variance for depreciation purposes.....	S. 2815
(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the exclusion from gross income of certain employer educational assistance programs	S. 2388	(Introduced by Mr. Bentsen for himself and others.) To impose quotas on the importation of beef in order to assure an adequate supply of quality beef at stable prices for the American consumer.....	S. 2895
(Introduced by Mr. Javits for himself and Mr. Talmadge.) To amend the Internal Revenue Code of 1954 to provide a tax credit to employers who hire unemployed youths.....	S. 2496	(Introduced by Mr. Williams for himself and others.) To amend the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 for the purpose of simplifying, clarifying, and improving Federal law relating to the regulation of employee benefit plans, to foster the establishment and maintenance of plans, and for other purposes.....	S. 3017
		(Introduced by Mr. Hansen for himself and others.) To amend the Internal Revenue Code of 1954 to provide pre-1969 tax treatment for capital gains...	S. 3095

JAVITS, JACOB K., New York—Continued

(Introduced by Mr. Moynihan for himself and others.) To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions -----	S. 3111	To allow the New York State Power Authority to sell power without limitation by the two contiguous counties' regulation-----	UP amdt. 902 to H.R. 5263
(Introduced by Mr. Case for himself and others.) To eliminate discrimination with regard to mental illness under medicare-----	S. 3131	To increase by 6 months to July 1, 1978, period for allowing depreciation for expenditures to rehabilitate low income rental housing-----	UP amdt. 937 to H.R. 3387
(Introduced by Mr. Dole for himself and Mr. Gravel.) To amend title XX of the Social Security Act to increase the annual dollar limitation with respect to Federal participation in programs assisted thereunder-----	S. 3426	To allow a veto by the two Houses of Congress within 30 days after the President utilizes his authority to impose any new fees, tariffs, or quotas on petroleum imports-----	UP amdt. 909 to H.R. 5263
SENATE CONCURRENT RESOLUTIONS		(Introduced by Mr. Bayh for himself and others.) To authorize use of set-aside acreage for production of agricultural commodities used to produce fuels-----	Amdt. 1490 to H.R. 5263
(Introduced by Mr. Williams for himself and Mr. Javits.) To favor a revised coverage schedule under section 4006(a)(2)(A)(ii) of the Employee Retirement Income Security Act of 1974-----	S. Con. Res. 49	(Introduced by Mr. Percy for himself and others.) To impose gas guzzler tax-----	Amdt. 1496 to H.R. 5263
(Introduced by Mr. Dole for himself and others.) Regarding imposition of import fees on crude oil-----	S. Con. Res. 73	(Introduced by Mr. Moynihan for himself and others.) To allow refined petroleum product import fee credit-----	Amdt. 1525 to H.R. 5263
AMENDMENTS		(Introduced by Mr. Javits for himself and others.) Re congressional disapproval of adjustments to refined petroleum products imports-----	Amdt. 1529 to H.R. 5263
To continue the Emergency Unemployment Act until Mar. 31, 1978, with a 3-month phaseout after that date-----	UP amdt. 112 to H.R. 4800	(Introduced by Mr. Percy for himself and others.) To impose gas guzzler tax on automobiles-----	Amdt. 1543 to H.R. 5263
To extend to Mar. 31, 1980, the final reporting date for the National Commission on Unemployment Compensation-----	UP amdt. 113 to H.R. 4800	(Introduced by Mr. Weicker for himself and others.) To authorize energy stamp demonstrations-----	Amdt. 1545 to H.R. 5263
(Introduced by Mr. Church for himself and others.) To provide an optional retirement income credit or tax credit for the elderly for 1970-----	Amdt. 190 to H.R. 3477	To call for a 6-month extension, through April 30, 1978, of the Emergency Unemployment Compensation Program-----	UP amdt. 1550 to H.R. 9346
(Introduced by Mr. Moynihan for himself and others.) To provide an accelerated depreciation allowance for investments in high unemployment areas-----	Amdt. 191 to H.R. 3477	(Introduced by Mr. Nelson for himself and others.) To delete sec. 523, "Community, Work and Training Programs" from the Finance Committee reported bill-----	Amdt. 1696 to H.R. 7200
(Introduced by Mr. Danforth for himself and others.) To permanently reduce the Federal tax rates-----	Amdt. 200 to H.R. 3477	(Introduced by Mr. Nelson for himself and others.) To revise provisions with regard to determining costs-----	Amdt. 3477 to H.R. 5285
(Introduced by Mr. Kennedy for himself and others.) To disregard AFDC and other Federal, State or local maintenance payments for purposes of the earned income credit-----	Amdt. 205 to H.R. 3477	To amend the tariff schedules of the United States respecting the tariff treatment accorded to certain plastics or rubber-----	Amdt. 3478 to H.R. 5285
(Introduced by Mr. Moynihan for himself and others.) Re: Review of Canadian tax impact on U.S. broadcasters-----	Amdt. 223 to H.R. 3477	To extend through 1979 the treatment of National Research Service Awards as scholarships under sec. 117-----	UP amdt. 2006 to H.R. 13511
To provide that no new claims for benefits under the Black Lung Benefits Reform Act of 1977 shall be accepted after Dec. 31, 1982-----	Amdt. 530 to S. 1536	To extend targeted jobs tax credit to certain 16- and 17-year-olds-----	Amdt. 4032 to H.R. 13511
		To eliminate the bias in favor of new residential construction as opposed to low-income housing rehabilitation caused by application of the minimum and the maximum tax-----	Amdt. 4123 to H.R. 13511
		To permit States to prorate AFDC grants in certain instances when noneligible grantees are in the home-----	UP amdt. 2133 to H.R. 11711

JAVITS JACOB K., New York—Continued

AMENDMENTS—Continued

(Introduced by Mr. Javits for himself and others.) To include limited coverage for mental illness necessary care and services, except for long-term institutional care.....	Amdt. 4738 to H.R. 9434
(Introduced by Mr. Nelson for himself and others.) Re: Hospital reimbursement reforms and hospital cost containment.....	Amdt. 3848 to H.R. 13511
(Introduced by Mr. Danforth for himself and Mr. Javits.) Re: Reduction in corporate tax rates....	Amdt. 4054 to H.R. 13511
Re: Government scholarship and award programs.....	Amdt. 4010 to H.R. 13511
(Introduced by Mr. Danforth for himself and Mr. Javits.) Re: Reduction in corporate tax rates....	Amdt. 4025 to H.R. 13511
(Introduced by Mr. Danforth for himself and Mr. Javits.) Re: Six percent adjustment for personal exemption, earned income credit, zero bracket amount and tax brackets for 1960.....	Amdt. 4026 to H.R. 13511
Re: Targeted jobs credit.....	Amdt. 4082 to H.R. 13511
Re: Depreciation recapture for federally assisted low-income housing.....	Amdt. 4083 to H.R. 13511
To extend the investment tax credit to certain re- search and innovation expenses.....	Amdt. 4035 to H.R. 13511
(Introduced by Mr. Danforth for himself and Mr. Javits.) Re: Reduction in corporate tax rates....	Amdt. 4055 to H.R. 13511
(Introduced by Mr. Danforth for himself and Mr. Javits.) Re: Reduction in corporate tax rates....	Amdt. 4056 to H.R. 13511
Re: Low-income rental rehabilitation expenses....	Amdt. 4119 to H.R. 13511
Re: Low-income rental rehabilitation expenses....	Amdt. 4123 to H.R. 13511
Re: Depreciation recapture for federally assisted low-income housing.....	Amdt. 4124 to H.R. 13511
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To clarify the meaning of "similar provisions of State and local law" for purposes of the special recapture rule for federally-assisted low-income housing in cases where the child lives with a rela- tive not legally responsible for his support.....	Amdts. 4146-4148 to H.R. 13511
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To extend the investment tax credit to certain re- search and innovation expenses.....	Amdt. 4085 to H.R. 13511

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(Introduced by Mr. Dole for himself and others.) To provide that the changes made by the Tax Reform Act of 1976 to the exclusion for sick pay shall apply to taxable years beginning after Dec. 31, 1976.....	S. 4	To modify the tariff schedules with regard to certain articles used in carnivals and parades.....	S. 2847
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(Introduced by Mr. Inouye for himself and others.) To amend the Social Security Act to provide for inclusion of the services of licensed registered nurses under medicare and medicaid.....	S. 104	(Introduced by Mr. DeConcini for himself and others.) To provide for the administration of the Internal Revenue Code of 1954 without regard to certain revenue rulings relating to the definition of the term "employee".....	S. 3037
(Introduced by Mr. Burdick for himself and others.) To amend the Internal Revenue Code of 1954 to exempt certain agricultural aircraft from the aircraft use tax, to provide for the refund of the gasoline tax to the agricultural aircraft operator, and for other purposes.....	S. 196	(Introduced by Mr. Hansen for himself and others.) To amend the Internal Revenue Code of 1954 to provide pre-1969 tax treatment for capital gains....	S. 3065
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(Introduced by Mr. Pell for himself and others.) To amend title VII of the Social Security Act to provide that benefit checks shall be mailed for delivery on the day preceding a Saturday, Sunday, or legal public holiday, and to amend sec. 3020 of title 38, United States Code, relating to the time of delivery of benefit checks paid under laws administered by the Veterans' Administration.....	S. 543	(Introduced by Mr. Church for himself and others.) To provide an optional retirement income credit or tax credit for the elderly for 1976.....	Amdt. 190 to H.R. 8477
(Introduced by Mr. Clark for himself and others.) To amend title XVIII of the Social Security Act to provide payment for rural health clinic services....	S. 708	(Introduced by Mr. Gravel for himself and others.) To provide a \$200 million increase in title XX funding in fiscal year 1979, \$250 million in fiscal year 1980, and \$300 million in fiscal year 1981....	Amdt. 3077 to H.R. 7200
(Introduced by Mr. Roth for himself and others.) To provide a permanent tax rate reduction for individuals and businesses.....	S. 1860	SENATE CONCURRENT RESOLUTIONS	
(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 to permit a taxpayer to claim a credit for amounts paid as tuition to provide education for himself, for his spouse, or for his dependents, and to provide that such credit is refundable.....	S. 2142	(Introduced by Mr. Dole for himself and others.) Disapproving Presidential action regarding the sugar industry.....	S. Con. Res. 38
To amend the Internal Revenue Code of 1954 to permit long-term lessees to take the amortization deduction, in lieu of depreciation, for rehabilitation of certified historic structures....	S. 2241		
(Introduced by Mr. Moynihan for himself and others.) To authorize an appropriation to reimburse certain expenditures for social services provided by the States prior to Oct. 1, 1975, under titles I, IV, VI, X, XIV, and XVI of the Social Security Act.....	S. 2300		

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| <p>(Introduced by Mr. Kennedy for himself and others.) To create a national system of health security.....</p> | S. 3 | <p>(Introduced by Mr. Church for himself and others.) To amend titles II, VII, XI, XVI, XVIII, and XIX of the Social Security Act to provide for the improved administration of the old-age, survivors, and disability insurance program, the supplemental security income program, and the medicare program by a newly established independent Social Security Administration, to separate social security trust fund items from the general Federal budget, to prohibit the mailing of certain notices with social security and supplemental security income benefit checks, and for other purposes.....</p> | S. 1194 |
| <p>(Introduced by Mr. Glenn for himself and others.) To provide for review and reauthorization of tax expenditure provisions every 5 years and for other purposes.....</p> | S. 125 | <p>(Introduced by Mr. Kennedy for himself and others.) To amend the Internal Revenue Code of 1954 to provide an election under which State and local governments may issue taxable obligations and receive a Federal subsidy of 40 percent of the interest yield on such obligations.....</p> | S. 1236 |
| <p>(Introduced by Mr. Talmadge for himself and others.) To strengthen the capability of the Government to detect, prosecute, and punish fraudulent activities under the medicare and medicaid programs, and for other purposes.....</p> | S. 148 | <p>(Introduced by Mr. Hart for himself and others.) To amend sec. 5701 of the Internal Revenue Code of 1954 to establish a health protection tax.....</p> | S. 1260 |
| <p>(Introduced by Mr. Kennedy for himself and others.) To amend the Internal Revenue Code of 1954 to provide an election under which State and local governments may issue taxable obligations and receive a Federal subsidy of 40 percent of the interest yield on such obligations.....</p> | S. 261 | <p>(Introduced by Mr. Kennedy for himself and others.) To establish a transitional system of hospital containment by providing for incentives and restraints to contain the rate of increase in hospital revenues, to establish a system of capital allocation designed to encourage communities to avoid the creation of unneeded and duplicative hospital facilities and services, to provide for the publication and disclosure of information useful to the public in making decisions about health care, to provide for the development of permanent reforms in hospital reimbursement designed to provide incentives for the efficient and effective use of hospital resources, and for other purposes.....</p> | S. 1391 |
| <p>(Introduced by Mr. Bayh for himself and others.) To amend title II of the Social Security Act to eliminate the special dependency requirements for entitlement to husband's and widower's insurance benefits, to provide benefits for widowed fathers with minor children, to make certain other changes so that benefits for husbands, widowers, and fathers will be payable on the same basis as benefits for wives, widows, and mothers, and to permit the payment of benefits to a married couple on their combined earnings record where that method of computation provides a higher combined benefit.....</p> | S. 304 | <p>(Introduced by Mr. Ribicoff for himself and others.) To strengthen and improve the early and periodic screening, diagnosis, and treatment program, and for other purposes.....</p> | S. 1392 |
| <p>(Introduced by Mr. Bentsen for himself and others.) To amend the Trade Act of 1974 in order to authorize the President to designate any of certain countries as eligible for the tariff preferences extended to developing countries under title V of such act if the President determines that such designation is in the national economic interest....</p> | S. 594 | <p>(Introduced by Mr. Javits for himself and others.) To provide for equalizing the costs of unemployment compensation, revising the extended benefits program, and for other purposes.....</p> | S. 1853 |
| <p>(Introduced by Mr. Javits for himself and others.) To amend and improve the programs authorized under the Emergency Unemployment Compensation Act of 1974, and to extend such programs for 1 year, and for other purposes.....</p> | S. 604 | <p>(Introduced by Mr. Moynihan for himself and others.) To authorize an appropriation to reimburse certain expenditures for social services provided by the States prior to Oct. 1, 1975, under titles I, IV, VI, X, XIV, and XVI of the Social Security Act.....</p> | S. 2360 |
| <p>(Introduced by Mr. Clark for himself and others.) To amend title XVIII of the Social Security Act to provide payment for rural health clinic services...</p> | S. 708 | <p>(Introduced by Mr. Kennedy for himself and others.) To amend provisions of law concerned with health maintenance organizations.....</p> | S. 2676 |
| <p>(Introduced by Mr. Clark for himself and others.) To amend title II of the Social Security Act to establish a new consumer price index for older Americans for calculating automatic cost-of-living benefit increases, to provide for semiannual cost-of-living increases, and to modify the social security retirement test.....</p> | S. 780 | <p>To amend the Social Security Act and the Internal Revenue Code of 1954 to improve the aid to families with dependent children program, thereby providing fiscal relief to States and localities, and to increase the earned income tax credit.....</p> | S. 3498 |
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| <p>(Introduced by Mr. Church for himself and others.) To provide a program of income tax counseling for elderly individuals.....</p> | S. 835 | <p>(Introduced by Mr. Church for himself and others.) To provide an optional retirement income credit or tax credit for the elderly for 1976.....</p> | Amdt. 190 to H.R. 8477 |

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To provide a personal exemption deduction for handicapped or retarded child.....	Amdt. 241 to H.R. 3477	To eliminate deductibility of certain geological and geophysical costs.....	Amdt. 1483 to H.R. 5263
To limit the maximum deduction for educational expenses.....	UP amdt. 1050 to H.R. 9346	To eliminate tax credit for production of oil and gas from nonconventional sources.....	Amdt. 1484 to H.R. 5263
To provide an adjusted gross income limitation on the college tuition credit.....	UP amdt. 1060 to H.R. 9346	To eliminate extension of revised treatment for intangible drilling costs under the minimum tax.....	Amdt. 1485 to H.R. 5263
To eliminate vanpooling incentives.....	Amdt. 1462 to H.R. 5263	To modify requirement that new energy taxes be accompanied by tax incentives.....	Amdt. 1486 to H.R. 5263
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To eliminate additional credit for investment in certain energy-related depreciable property.....	Amdt. 1465 to H.R. 5263	(Introduced by Mr. Metznerbaum for himself and others.) To impose excise tax on business use of oil and natural gas.....	Amdt. 1505 to H.R. 5263
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To eliminate additional investment credit for shale oil equipment.....	Amdt. 1473 to H.R. 5263	To revise provisions with regard to determining costs.....	Amdt. 3477 to H.R. 5263
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Re: Deletion of increases in ADR.....	Amdt. 3886 to H.R. 13511	(Introduced by Mr. Hatch for himself and others.) Re: Prohibition of Treasury Department fringe benefit regulations.....	Amdt. 4048 to H.R. 13511
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Re: Deletion of reduction in corporate capital gains tax.....	Amdt. 3888 to H.R. 13511	(Introduced by Mr. Packwood for himself and Mr. Kennedy.) Re: Increased percentage of contributions qualifying for political contributions credit.....	Amdt. 4058 to H.R. 13511
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Re: Disallowance of portion of deduction for business meals and business meal facilities.....	Amdt. 3890 to H.R. 13511	Re: Entertainment and business meal deductions.....	Amdt. 4127 to H.R. 13511
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Re: "At risk" rules.....	Amdt. 3893 to H.R. 13511	Re: Tax effects of anti-trust penalties.....	Amdt. 4187 to H.R. 13511
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(Introduced by Mr. Bellmon for himself and others.) Re: Treatment of welfare payments in determining support.....	Amdt. 4029 to H.R. 13511		
(Introduced by Mr. Morgan for himself and others.) Re: Amendments to the Clayton Antitrust Act.....	Amdt. 4086 to H.R. 13511		

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(Introduced by Mr. Bumpers for himself and Mr. Kennedy.) To delete business tax incentives..... Motion to H.R. 5268

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(Introduced by Mr. Hathaway for himself and others.) To disapprove waiver of the countervailing duty on certain items of Government subsidized fish imported from Canada..... S. Res. 483

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(Introduced by Mr. Dole for himself and others.) To provide that the changes made by the Tax Reform Act of 1976 to the exclusion for sick pay shall apply to taxable years beginning after Dec. 31, 1976.....	S. 4	(Introduced by Mr. Laxalt for himself and others.) To amend title XVI of the Social Security Act to provide that an alien may not qualify for supplemental security income benefits unless he not only is a permanent resident of the United States but has also continuously resided in the United States for at least 5 years.....	S. 1711
(Introduced by Mr. Bumpers for himself and others.) To amend title II of the Social Security Act to increase to \$4,800 the amount of outside earnings permitted without deductions from benefits thereunder.....	S. 87	To amend the Internal Revenue Code of 1954 to provide for payment by the Government of all reasonable litigation expenses to prevailing taxpayers in legal action.....	S. 1830
(Introduced by Mr. Inouye for himself and others.) To amend the Social Security Act to provide for the payment of services by psychologists, and for other purposes.....	S. 123	(Introduced by Mr. Roth for himself and others.) To provide for permanent tax rate reduction for individuals and businesses.....	S. 1800
(Introduced by Mr. Talmadge for himself and others.) To strengthen the capability of the Government to detect, prosecute, and punish fraudulent activities under the medicare and medicaid programs, and for other purposes.....	S. 148	(Introduced by Mr. Schweiker for himself and others.) To encourage the States to establish cost and quality standards, and to provide incentives to contain inflationary rises in hospital costs, and for other purposes.....	S. 1878
(Introduced by Mr. Goldwater for himself and others.) To repeal the earnings limitation of the Social Security Act for all workers age 65 and over.....	S. 146	(Introduced by Mr. Byrd of West Virginia for himself and others.) To amend sec. 218 of the Social Security Act to require that States having agreements entered into thereunder will continue to make social security payments and reports on a calendar-quarter basis.....	S. 1907
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(Introduced by Mr. Cannon for himself and Mr. Laxalt.) To amend the Internal Revenue Code of 1954 to provide for specific dollar amounts for the reporting of winnings from bingo, keno, and slot machines.....	S. 1118	To amend title XVIII of the Social Security Act to permit the recognition and use of relative value studies.....	S. 2983
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(Introduced by Mr. Laxalt for himself and Mr. Curtis.) To amend sec. 118 of the Internal Revenue Code of 1954 to clarify the treatment of contributions in aid of construction to regulated electric or gas utilities.....	S. 3176	(Introduced by Mr. Percy for himself and others.) To provide a 5-year residency requirement for aliens receiving SSI and requires any immigrant to have a sponsor who will contract to support such immigrant for 5 years, or have other means of support.....	Amdt. 1702 to H.R. 7200
(Introduced by Mr. Cannon for himself and Mr. Laxalt.) To amend the Internal Revenue Code of 1954 to provide that the occupational tax on wagering shall not apply in any State in which wagering is permitted by law.....	S. 3204	(Introduced by Mr. Hollings for himself and others.) Re: Elimination of textiles as products subject to negotiated tariff reductions.....	Amdt. 4016 to H.R. 13511
(Introduced by Mr. Dole for himself and others.) To amend the Internal Revenue Code of 1954 to allow a retirement savings deduction for persons covered by certain pension plans.....	S. 3288	(Introduced by Mr. Hollings for himself and others.) Re: Elimination of textiles as products subject to negotiated tariff reductions.....	Amdt. 4017 to H.R. 13511
(Introduced by Mr. Wallop for himself and others.) To limit imports of feeder and slaughter cattle and to authorize a trade agreement for that purpose in lieu of statutory quotas.....	S. 3453	(Introduced by Mr. Bartlett for himself and others.) To amend the Emergency Petroleum Allocation Act of 1973 to exempt from controls deep stripper well crude oil production, and to clarify the original intent of the "stripper well" amendment.....	Amdt. 4088 to H.R. 13511
(Introduced by Mr. Haskell for himself and others.) To extend for 2 years and modify the Federal income tax credit for employment of new employees.....	S. 3491	(Introduced by Mr. Haskell for himself and others.) To extend for 2 years and modify the Federal income tax credit for employment of new employees and to delay the effective date of certain corporate rate reductions.....	Amdt. 1994 to H.R. 13511

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(Introduced by Mr. Laxalt for himself and Mr. Biden.) To provide an additional job tax credit for employing the handicapped.....	Amdt. 197 to H.R. 3477
(Introduced by Mr. Inouye for himself and others.) (In the nature of a substitute.) Provides for the coverage of the services of psychologists under medicare.....	Amdt. 450 to S. 123
(Introduced by Mr. Rote for himself and others.) To enact a sense of the Senate rejecting any tax on crude oil.....	Amdt. 1533 to H.R. 5263
(Introduced by Mr. Goldwater for himself and others.) To repeal the social security retirement test.....	Amdt. 1551 to H.R. 5322
(Introduced by Mr. Goldwater for himself and others.) To repeal social security retirement test.....	Amdt. 1552 to H.R. 5322
(Introduced by Mr. Danforth for himself and others.) To provide a refundable tax credit for State and local governments and nonprofit organizations.....	Amdt. 1553 to H.R. 9346
(Introduced by Mr. Goldwater for himself and others.) To repeal social security retirement test.....	Amdt. 1581 to H.R. 9346
(Introduced by Mr. Danforth for himself and others.) To reduce social security contributions rate for public and nonprofit employers.....	Amdt. 1615 to H.R. 9346

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(Introduced by Mr. Schweiker for himself and others.) Relating to orderly marketing agreements with Japan.....	S. Res. 292
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| (Introduced by Mr. Stone for himself and others.)
To amend title XVIII of the Social Security Act to authorize payment under the medicare program for certain services performed by chiropractors..... | S. 76 | (Introduced by Mr. Pell for himself and others.)
To amend title VII of the Social Security Act to provide that benefit checks shall be mailed for delivery on the day preceding a Saturday, Sunday, or legal public holiday, and to amend sec. 3020 of title 38, United States Code, relating to the time of delivery of benefit checks paid under laws administered by the Veterans' Administration..... | S. 543 |
| (Introduced by Mr. Mathias for himself and others.)
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To amend the Internal Revenue Code of 1954 to allow an individual an income tax deduction for the expenses of traveling to and from a temporary construction project work site..... | S. 779 |
| (Introduced by Mr. Inouye for himself and others.)
To amend the Social Security Act to provide for the payment of services by psychologists, and for other purposes..... | S. 123 | (Introduced by Mr. McIntyre for himself and others.) To amend the Internal Revenue Code of 1954 to provide income tax incentives for the conservation of energy used to heat or cool residences and commercial buildings, and for the utilization of renewable fuel energy sources..... | S. 806 |
| (Introduced by Mr. Glenn for himself and others.)
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To provide for review and reauthorization of tax expenditure provisions every 5 years and for other purposes | S. 125 | (Introduced by Mr. Bayh for himself and others.)
To amend title XVIII of the Social Security Act to provide for coverage under pt. B of medicare for routine exfoliative cytology tests for the diagnosis of uterine cancer..... | S. 940 |
| (Introduced by Mr. Goldwater for himself and others.) To repeal the earnings limitation of the Social Security Act for all workers age 65 and over | S. 146 | (Introduced by Mr. Eagleton for himself and others.) To amend title II of the Social Security Act to reduce from 20 to 10 years the period of time that a divorced woman's marriage to an individual must have lasted for her to qualify for wife's or widow's benefits on the basis of the wages and self-employment income of such individual..... | S. 942 |
| (Introduced by Mr. Inouye for himself and others.)
To provide for a greater utilization of the professional services of qualified professional psychiatric nurses in the medicare and medicaid programs..... | S. 233 | (Introduced by Mr. Church for himself and others.)
To amend titles II, VII, XI, XVI, XVIII, and XIX of the Social Security Act to provide for the improved administration of the old-age, survivors, and disability insurance program, the supplemental security income program, and the medicare program by a newly established independent Social Security Administration, to separate social security trust fund items from the general Federal budget, to prohibit the mailing of certain notices with social security and supplemental security income benefit checks, and for other purposes..... | S. 1194 |
| (Introduced by Mr. Bayh for himself and others.)
To amend title II of the Social Security Act to eliminate the special dependency requirements for entitlement to husband's and widower's insurance benefits, to provide benefits for widowed fathers with minor children, to make certain other changes so that benefits for husbands, widowers, and fathers will be payable on the same basis as benefits for wives, widows, and mothers, and to permit the payment of benefits to a married couple on their combined earnings record where that method of computation provides a higher combined benefit..... | S. 304 | (Introduced by Mr. Kennedy for himself and others.) To amend the Internal Revenue Code of 1954 to disallow the tax deduction for first-class air travel in excess of the coach class fare for such travel and for other purposes..... | S. 1236 |
| (Introduced by Mr. Roth for himself and others.)
College Tuition Tax Relief Act of 1977..... | S. 311 | | |
| (Introduced by Mr. Ribicoff for himself and others.)
To amend title XVIII of the Social Security Act to authorize payment under the supplementary medical insurance program for optometric and medical vision care..... | S. 514 | | |

LEAHY, PATRICK J., Vermont—Continued

(Introduced by Mr. Basser for himself and others.) To amend the Internal Revenue Code of 1954 to suspend the imposition of interest on a deficiency of income taxes which results from an error of an employee of the Internal Revenue Service, and for other purposes.....	S. 1379	(Introduced by Mr. Hollings for himself and others.) To amend the Trade Act of 1974.....	S. 2920
(Introduced by Mr. Ribicoff for himself and others.) To strengthen and improve the early and periodic screening, diagnosis, and treatment program, and for other purposes.....	S. 1392	(Introduced by Mr. Ribicoff for himself and others.) To amend the Internal Revenue Code of 1954 to provide relief to residential and certain institutional users of refined petroleum products in the event of a Presidential adjustment of imports of petroleum	S. 3057
(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 to permit heads of households to use the standard deduction used by married persons....	S. 1644	(Introduced by Mr. Hansen for himself and others.) To amend the Internal Revenue Code of 1954 to provide pre-1969 tax treatment for capital gains...	S. 3065
(Introduced by Mr. Hathaway for himself and others.) To assure that an individual or family, whose income is increased by reason of a general increase in monthly social security benefits, will not, because of such general increases, suffer a loss of or reduction in the benefits the individual or family has been receiving under certain Federal or federally assisted programs.....	S. 1675	(Introduced by Mr. Leahy for himself and Mr. Stafford.) To amend the Internal Revenue Code of 1954 to clarify the treatment of certain individuals engaged in the harvesting of timber for purposes of employment taxes.....	S. 3364
(Introduced by Mr. Byrd of West Virginia for himself and others.) To amend sec. 218 of the Social Security Act to require that States having agreements entered into thereunder will continue to make social security payments and reports on a calendar-quarter basis.....	S. 1967	(Introduced by Mr. Culver for himself and others.) To amend the Internal Revenue Code of 1954 to exclude from gross income a portion of payments made under certain Federal and State cost-sharing programs the primary purpose of which is conservation of soil and water resources, environmental protection or restoration, forest enhancement, or the provision of wildlife habitat.....	S. 3419
(Introduced by Mr. Gravel for himself and others.) To amend section 4940 of the Internal Revenue Code of 1954 to reduce the excise tax based on the investment income of private foundations from 4 percent to 2 percent.....	S. 2204	AMENDMENTS	
(Introduced by Mr. Morgan for himself and others.) To amend the Social Security Act and Internal Revenue Code to provide coverage under the social security system for Members of Congress and employees of the legislative branch.....	S. 2335	(Introduced by Mr. Church for himself and others.) To provide an optional retirement income credit or tax credit for the elderly for 1976.....	Amdt. 190 to H.R. 8477
(Introduced by Mr. Byrd of West Virginia for himself and others.) To authorize the Commodity Credit Corporation to finance export credit sales of agricultural commodities and to authorize non-market economy countries to participate in certain programs of the Commodity Credit Corporation...	S. 2365	To provide a tax credit for insulation of businesses and principal residences.....	Amdt. 190 to H.R. 8477
(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the exclusion from gross income of certain employer educational assistance programs	S. 2388	(Introduced by Mr. Moynihan for himself and others.) Re: Review of Canadian tax impact on U.S. broadcasters.....	Amdt. 228 to H.R. 8477
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to provide an equitable tax structure for small and independent companies and for other purposes....	S. 2609	(Introduced by Mr. Inouye for himself and others.) (In the nature of a substitute.) Provides for the coverage of the services of psychologists under medicare	Amdt. 450 to S. 123
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to provide simplification, reform, and relief for small business	S. 2742	(Introduced by Mr. Domenici for himself and others.) To provide energy cost credit for the elderly	Amdt. 1523 to H.R. 5268
		(Introduced by Mr. Morgan for himself and others.) To provide coverage under the social security system for Members of Congress and employees of the legislative branch.....	Amdt. 1763 to H.R. 7200
		(Introduced by Mr. Muskie for himself and others.) To clarify the congressional intent of the joint resolution with respect to the effect of a State legislature's action of rescission.....	Amdt. 3678 to H.R. 12511
		(Introduced by Mr. Nelson for himself and others.) To amend the tax law to provide for accelerated depreciation for small business.....	Amdt. 3800 to H.R. 12511

LEAHY, PATRICK J., Vermont—Continued

AMENDMENTS—Continued

(Introduced by Mr. Nelson for himself and others.) Re: Accelerated and simplified depreciation for small businesses.....	Amdt. 3846 to H.R. 13511
(Introduced by Mr. Nelson for himself and others.) Re: Exclusion from gross income of 60 percent of long-term capital gain.....	Amdt. 3973 to H.R. 13511
(Introduced by Mr. Nelson for himself and others.) Re: Alternative minimum tax.....	Amdt. 3974 to H.R. 13511
(Introduced by Mr. Hollings for himself and others.) Re: Elimination of textiles as products subject to negotiated tariff reductions.....	Amdt. 4016 to H.R. 13511
(Introduced by Mr. Hollings for himself and others.) Re: Elimination of textiles as products subject to negotiated tariff reductions.....	Amdt. 4017 to H.R. 13511
(Introduced by Mr. Metzenbaum for himself and others.) Re: Extension of investment tax credit to rehabilitation expenditures.....	Amdt. 4019 to H.R. 13511
(Introduced by Mr. Nelson for himself and others.) Re: Accelerated depreciation for small business..	Amdt. 4041 to H.R. 13511
(Introduced by Mr. Nelson for himself and others.) Re: Accelerated depreciation for small businesses	Amdt. 4058 to H.R. 13511
Re: Depreciation for small businesses.....	Amdt. 4063 to H.R. 13511

SENATE RESOLUTIONS

(Introduced by Mr. Roth for himself and others.) Disapproval of a proposed Internal Revenue Ser- vice reorganization.....	S. Res. 475
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LONG, RUSSELL B., Louisiana

(Introduced by Mr. Talmadge for himself and others.) To strengthen the capability of the Government to detect, prosecute, and punish fraudulent activities under the medicare and medicaid programs, and for other purposes.....	S. 143	(Introduced by Mr. Moynihan for himself and others.) To amend the Social Security Act to improve the operation of the aid to families with dependent children program and thereby provide fiscal relief for State and local welfare costs as a first step toward providing Federal funding equal to at least 75 percent of the present level of State and local welfare costs.....	S. 3505
To amend the Internal Revenue Code of 1954 to provide for the refunding of so much of a taxpayer's investment credit as exceeds his liability for income tax.....	S. 1270	SENATE RESOLUTIONS	
(Introduced by Mr. Talmadge for himself and others.) To provide for the reform of the administrative and reimbursement procedures currently employed under the medicare and medicaid programs, and for other purposes.....	S. 1470	Authorizing additional expenditures by the Committee on Finance for inquiries and investigations.....	S. Res. 97
To amend the Internal Revenue Code of 1954 and the Employee Retirement Income Security Act of 1974 to make compliance with Federal employee benefit plan requirements easier by eliminating dual Treasury Department and Labor Department jurisdiction over certain requirements and reducing the number of reports and other paperwork required, and for other purposes.....	S. 2362	Authorizing the printing of a history of the Committee on Finance as a Senate document.....	S. Res. 98
To authorize additional appropriations for the work incentive program established by title IV of the Social Security Act.....	S. 2770	Authorizing additional expenditures by the Committee on Finance for routine purposes.....	S. Res. 99
(Introduced by Mr. Church for himself and others.) To implement the International Sugar Agreement between the United States and foreign countries; to protect the welfare of consumers of sugar and of those engaged in the domestic sugar-producing industry; to promote the export trade of the United States; and for other purposes.....	S. 2900	(Introduced by Mr. Talmadge for Mr. Long.) To waive sec. 303(a) of the Congressional Budget Act with respect to the consideration of H.R. 3477....	S. Res. 126
(Introduced by Mr. Long for himself and others.) To amend the Social Security Act by adding thereto a new title XXI which will provide insurance against the costs of catastrophic illness, by replacing the medicaid program with a Federal medical assistance plan for low-income people, and by adding a new title XV thereto which will encourage and facilitate the availability, through private insurance carriers, of basic health insurance at reasonable premium charges, and for other purposes.....	S. 3105	Relating to a study on tax policy toward the transportation industry.....	S. Res. 150
(Introduced by Mr. Byrd of West Virginia for Mr. Long.) To amend the Internal Revenue Code of 1954, and the Tax Reduction Act of 1975, with respect to employee stock ownership plans.....	S. 3241	To waive sec. 303(a) of the Congressional Budget Act of 1974 with respect to the consideration of H.R. 5322, a bill providing additional financing for the social security system.....	S. Res. 315
To suspend the duty on mixtures of mashed or macerated hot red peppers and salt until the close of June 30, 1961.....	S. 3320	Requesting an additional \$635,000 for expenses of Committee on Finance for this session of the Congress.....	S. Res. 392
(Introduced by Mr. Moynihan for himself and others.) To amend the Social Security Act to improve the operation of the aid to families with dependent children program and thereby provide fiscal relief for State and local welfare costs.....	S. 3470	To authorize \$200,000 for supplemental expenditures by the Committee on Finance for inquiries and investigations.....	S. Res. 487
		To waive sec. 402(a) of the Congressional Budget Act with respect to the consideration of H.R. 11005.....	S. Res. 488
		Original resolution reported waiving Congressional Budget Act with respect to Senate consideration of H.R. 3946, relating to the suspension of duty on wool, and to provide a refundable tax credit for educational expenses.....	S. Res. 524
		To waive sec. 402(a) of the Congressional Budget Act with respect to consideration of H.R. 2852....	S. Res. 553
		AMENDMENTS	
		To waive interest and penalties with regard to certain errors which may be made in tax returns this year due to complexities of the 1976 Tax Reform Act.....	UP amdt. 151 to H.R. 1828
		To delete title I of the committee bill providing a \$50 rebate for each taxpayer and dependent and \$50 payments to beneficiaries of income maintenance programs.....	UP amdt. 155 to H.R. 3477
		Amendment of a technical nature.....	UP amdt. 179 to H.R. 3477

LONG, RUSSELL B., Louisiana—Continued

AMENDMENTS—Continued

Amendment to the title of the bill.....	UP amdt. 181 to H.R. 8477	To amend the effective date of the Tax Reform Act of 1976 so that such amendments shall not apply to any sale or exchange of a sports franchise after Dec. 31, 1975, and before Mar. 1, 1977, if prior to Dec. 31, 1975, the person who was the principal stockholder of the transferee at the time of such sale or exchange was committed to purchase, and purchased, more than 50 percent of the voting stock of the transferor.....	Amdt. 3469 to H.R. 3790
Amendment of a technical nature.....	UP amdt. 940 to H.R. 3387	(Introduced by Mr. Long on behalf of the Committee on Finance.) Relates to treatment of prepaid legal service contribution for Federal Insurance Contributions Act and Federal Unemployment Act taxes.....	Amdt. 3470 to H.R. 8811
To modify the committee amendment as it relates to section 1054, additional incentives for the production and conservation of energy.....	UP amdt. 905 to H.R. 5263	(Introduced by Mr. Long on behalf of the Committee on Finance.) To allow deductions for tax purposes to the Foundation Josee et Rene de Chambrun.....	Amdt. 3471 to H.R. 7320
Amendment of a technical and corrective nature..	UP amdt. 906 to H.R. 5263	To modify criteria with respect to self-employment income for purposes of social security requirement test.....	Amdt. 3472 to H.R. 12380
Amendment of a technical nature.....	UP amdt. 908 to H.R. 5263	(Introduced by Mr. Long on behalf of the Committee on Finance.) Relates to the treatment of certain taxes and matters in the case of the Jefferson County Mental Health Center.....	Amdt. 3473 to H.R. 12232
Amendment to the title of the bill.....	UP amdt. 1020 to H.R. 5263	(Introduced by Mr. Long on behalf of the Committee on Finance.) Increases the tax credit for State-imposed taxes on coin-operated devices and repeals the Federal tax on such devices.....	Amdt. 3521 to H.R. 1337
To embody language of H.R. 5322, as reported by the Senate.....	UP amdt. 1032 to H.R. 9346	(Introduced by Mr. Long on behalf of the Committee on Finance.) Excludes from private foundation status any charitable organization which operates facilities for long-term care of permanent and disabled persons, needy widows, or children.....	Amdt. 3522 to H.R. 7320
To provide coverage for policemen and firemen in Mississippi.....	UP amdt. 1045 to H.R. 9346	(Introduced by Mr. Long on behalf of the Committee on Finance.) Relates to the treatment of an involuntary conversion of real property to which the special farm valuation provisions of the Federal estate tax apply.....	Amdt. 3523 to H.R. 8811
Amendment in the nature of a substitute bill.....	UP amdt. 1061 to H.R. 5322	To limit revenue loss from the bill to an extent that is responsible.....	UP amdt. 2037 to H.R. 13511
Amendment to the title of the bill.....	UP amdt. 1063 to H.R. 5322	To make numerous technical and correcting amendments to the Tax Reform Act of 1976.....	UP amdt. 2044 to H.R. 13511
(Introduced by Mr. Ribicoff for Mr. Long.) To limit the extension of certain provisions relating to the income of citizens abroad to 1 year instead of 2 years presently in the bill.....	UP amdt. 1312 to H.R. 9251	To amend the Revenue Act of 1978, re: Time for making contributions to employee stock ownership plans.....	Amdt. 4494 to H.R. 13511
To exclude from gross income amounts received as substance allowances which State police officers included in gross income from 1970 through 1977..	UP amdt. 1568 to H.R. 12341	To establish voting rights for participants in qualified plans which invest in employer securities....	Amdt. 4493 to H.R. 13511
To provide for Federal matching for child support services to non-AFLC families on a permanent basis.....	UP amdt. 1729 to H.R. 12232	To provide permanent authority for Federal funding of child support collections for non-AFDC families.....	UP amdt. 2132 to H.R. 11711
To delete section providing excise tax exemption for certain trailers, designed to be used with light duty trucks.....	UP amdt. 1812 to H.R. 1920	To exempt from automatic termination, tax provisions pertaining to capital gains.....	Amdt. 4069 to H.R. 13511
(Introduced by Mr. Danforth for Mr. Long.) To impose waterways fuel tax, and authorizes construction of lock and dam 26.....	Amdt. 1828 to H.R. 8309		
To impose a waterways fuel tax and authorizes construction of locks and dam 26.....	Amdt. 1846 to H.R. 8309		
To extend for 4 years the exclusion from gross income of amounts which represent a discharge of indebtedness under certain student loan programs.....	Amdt. 2251 to H.R. 112		
To clarify the treatment of refunding obligations for income tax purposes.....	Amdt. 2252 to H.R. 3790		

LONG, RUSSELL L., Louisiana—Continued

AMENDMENTS—Continued

To exempt from automatic termination, tax provisions pertaining to parental exemptions for students age 19 and over.....	Amdt. 4090 to H.R. 13511	To exempt from automatic termination, the tax status of social security and railroad retirement benefits	Amdt. 4108 to H.R. 13511
To exempt from automatic termination, tax provisions pertaining to interest on life insurance savings	Amdt. 4091 to H.R. 13511	To exempt from automatic termination, tax provisions pertaining to sick pay.....	Amdt. 4109 to H.R. 13511
To exempt from automatic termination, tax provisions pertaining to the credit for child and dependent care expenses.....	Amdt. 4092 to H.R. 13511	To exempt from automatic termination, tax provisions pertaining to black lung benefits for disabled coal miners.....	Amdt. 4110 to H.R. 13511
To exempt from automatic termination, tax provisions pertaining to the deductibility of casualty losses	Amdt. 4093 to H.R. 13511	To exempt from automatic termination, tax provisions pertaining to capital gains on the sale of a residence	Amdt. 4111 to H.R. 13511
To exempt from automatic termination, tax provisions pertaining to the tax credit for the elderly...	Amdt. 4094 to H.R. 13511	To exempt from automatic termination, tax provisions pertaining to interest on U.S. savings bonds	Amdt. 4112 to H.R. 13511
To exempt from automatic termination, tax provisions pertaining to benefits and allowances for Armed Forces personnel.....	Amdt. 4095 to H.R. 13511	To exempt from automatic termination, tax provisions pertaining to deductibility of interest on consumer credit.....	Amdt. 4113 to H.R. 13511
To exempt from automatic termination, tax provisions pertaining to the corporate surtax exemption	Amdt. 4096 to H.R. 13511	To exempt from automatic termination, tax provisions pertaining to the additional personal exemption for the blind.....	Amdt. 4114 to H.R. 13511
To exempt from automatic termination, tax provisions pertaining to workmen's compensation benefits	Amdt. 4097 to H.R. 13511	To exempt from automatic termination, tax provisions pertaining to the additional personal exemption for the elderly.....	Amdt. 4115 to H.R. 13511
To exempt from automatic termination, tax provisions pertaining to employer contributions for medical insurance premiums and medicare care...	Amdt. 4098 to H.R. 13511	UP amdt. 2059 Implementing the International Sugar Agreement..	to H.R. 13750
To exempt from automatic termination, tax provisions pertaining to employer contributions to employee pension plans.....	Amdt. 4099 to H.R. 13511	UP amdt. 2089 Re: Sugar countervailing duties.....	to H.R. 13750
To exempt from automatic termination, tax provisions pertaining to State and local income tax...	Amdt. 4100 to H.R. 13511		
To exempt from automatic termination, tax provisions pertaining to property tax on owner-occupied homes	Amdt. 4101 to H.R. 13511		
To exempt from automatic termination, tax provisions pertaining to charitable contributions.....	Amdt. 4102 to H.R. 13511		
To exempt from automatic termination, tax provisions pertaining to mortgage interest on owner-occupied homes.....	Amdt. 4103 to H.R. 13511		
To exempt from automatic termination, tax provisions pertaining to veterans pensions.....	Amdt. 4104 to H.R. 13511		
To exempt from automatic termination, tax provisions to veterans disability compensation.....	Amdt. 4105 to H.R. 13511		
To exempt from automatic termination, tax provisions pertaining to public assistance benefits.....	Amdt. 4106 to H.R. 13511		
To exempt from automatic termination, tax provisions pertaining to interest on State and local debt	Amdt. 4107 to H.R. 13511		

SENATE CONCURRENT RESOLUTIONS

(Introduced by Mr. Dole for himself and others.) Disapproving Presidential action regarding the sugar industry.....	S. Con. Res. 38
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LUGAR, RICHARD G., Indiana

(Introduced by Mr. Goldwater for himself and others.) To repeal the earnings limitation of the Social Security Act for all workers age 65 and over -----	S. 146	(Introduced by Mr. Curtis for himself and others.) To repeal the carryover basis provisions added by the Tax Reform Act of 1976 -----	S. 1954
(Introduced by Mr. Thurmond for himself and Mr. Lugar.) To amend title II of the Social Security Act so as to remove the limitation upon the amount of outside income which an individual may earn while receiving benefits thereunder-----	S. 189	(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 to permit a taxpayer to claim a credit for amounts paid as tuition to provide education for himself, for his spouse, or for his dependents, and to provide that such credit is refundable-----	S. 2142
(Introduced by Mr. Hansen for himself and others.) To amend title II of the Social Security Act to increase the increment in old-age benefits payable to individuals who delay their retirement beyond age 65-----	S. 615	(Introduced by Mr. Gravel for himself and others.) To amend sec. 4940 of the Internal Revenue Code of 1954 to reduce the excise tax based on the investment income of private foundations from 4 percent to 2 percent-----	S. 2204
(Introduced by Mr. Baker for himself and others.) To amend the Internal Revenue Code of 1954 to provide a permanent reduction in the rates of taxes paid by individuals-----	S. 730	(Introduced by Mr. Byrd for himself and others.) To postpone the effective date of the carryover basis provisions of the Internal Revenue Code of 1954 -----	S. 2227
(Introduced by Mr. Baker for himself and others.) To amend the Internal Revenue Code of 1954 to provide a tax credit based upon the creation of new jobs and increased employment in private industry -----	S. 731	(Introduced by Mr. Helms for himself and others.) To amend the Antidumping Act of 1921, the Trade Act of 1974 and the Tariff Act of 1930 to improve procedures relating to the determination of certain unfair foreign trade practices-----	S. 2317
(Introduced by Mr. Baker for himself and others.) To amend the Internal Revenue Code of 1954 to provide for a permanent reduction in the rate of small business corporations-----	S. 732	(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the exclusion from gross income of certain employer educational assistance programs -----	S. 2368
(Introduced by Mr. Baker for himself and others.) To amend the Internal Revenue Code of 1954 to increase the amount of the dividend exclusion-----	S. 733	(Introduced by Mr. Dole for himself and others.) To amend the Internal Revenue Code of 1954 to permit a limited individual retirement deduction to individuals who are participants in retirement plans -----	S. 2462
(Introduced by Mr. Baker for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the exclusion from taxation of a limited amount of interest on savings-----	S. 734	(Introduced by Mr. Bellmon for himself and others.) To impose quotas on the importation of beef, including processed beef and beef quantities in the form of live cattle, when the domestic market price of cattle is less than 110 per centum of parity and to impose custom duties on such articles when the domestic market price of cattle is less than 90 per centum of parity-----	S. 2484
(Introduced by Mr. Baker for himself and others.) To amend the Internal Revenue Code of 1954 to permit the accelerated depreciation of property placed in service in areas of high unemployment-----	S. 735	(Introduced by Mr. Javits for himself and others.) To amend title XIX of the Social Security Act to provide that certain handicapped individuals shall be eligible for medical assistance-----	S. 2505
(Introduced by Mr. Baker for himself and others.) To provide American Stock Ownership Plans for those of modest income by allowing deferral of taxes on certain funds invested in common stock-----	S. 736	(Introduced by Mr. Dole for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the issuance of, and the exclusion from income of interest on, educational saving bonds-----	S. 2528
(Introduced by Mr. Baker for himself and others.) To amend the Internal Revenue Code of 1954 to provide income tax incentives for the conservation of energy used to heat or cool residences-----	S. 737	(Introduced by Mr. Helms for himself and others.) To amend the Internal Revenue Code of 1954 to permit the full investment credit amount to be claimed for pollution control facilities for which rapid amortization has been elected-----	S. 2542
(Introduced by Mr. Helms for himself and others.) To amend title XVIII of the Social Security Act to authorize payment under the supplemental medical insurance program for services furnished by physician extenders-----	S. 1385		
(Introduced by Mr. McIntyre for himself and others.) To amend the Tariff Act of 1930 and the Tariff Schedules of the United States to reduce the burden of paperwork involved in the customs entry process for travelers and goods entering the United States-----	S. 1405		

LUGAR, RICHARD C., Indiana—Continued

(Introduced by Mr. Gravel for himself and others.) To amend the Internal Revenue Code of 1954 to defer from income certain amounts deferred pursuant to State or local public employee deferred compensation plans.....	S. 2827	(Introduced by Mr. Haskell for himself and others.) To extend for 2 years and modify the Federal income tax credit for employment of new employees.....	S. 3491
(Introduced by Mr. Dole for himself and others.) To amend the Internal Revenue Code of 1954 to permit farmers to elect the year in which crop deficiency payments are to be included in income.....	S. 2888	AMENDMENTS	
(Introduced by Mr. Dole for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the indexation of certain provisions of the tax laws.....	S. 2728	(Introduced by Mr. Danforth for himself and others.) To permanently reduce the Federal tax rates.....	Amdt. 200 to H.R. 3477
(Introduced by Mr. Danforth for himself and others.) To amend the Internal Revenue Code of 1954 to provide permanent reductions in individual taxes.....	S. 2811	To establish use of crude oil tax revenues to balance the budget and reduce Federal indebtedness.....	Amdt. 1504 to H.R. 5283
(Introduced by Mr. Danforth for himself and others.) To amend the Internal Revenue Code of 1954 to provide a credit against income tax for social security taxes paid by an individual.....	S. 2812	(Introduced by Mr. Danforth for himself and others.) To provide a refundable tax credit for State and local governments and nonprofit organizations.....	Amdt. 1553 to H.R. 9346
(Introduced by Mr. Danforth for himself and others.) To amend the Internal Revenue Code of 1954 to provide a permanent reduction in corporate taxes.....	S. 2813	(Introduced by Mr. Danforth for himself and others.) To reduce social security contributions rate for public and nonprofit employees.....	Amdt. 1615 to H.R. 9346
(Introduced by Mr. Danforth for himself and others.) To amend the Internal Revenue Code of 1954 to stimulate long-term investment in depreciable equipment.....	S. 2814	(Introduced by Mr. Percy for himself and others.) To provide a 5-year residency requirement for aliens receiving 881 and requires any immigrant to have a sponsor who will contract to support such immigrant for 5 years, or have other means of support.....	Amdt. 1702 to H.R. 7200
(Introduced by Mr. Danforth for himself and others.) To amend the Internal Revenue Code of 1954 to increase the class life variance for depreciation purposes.....	S. 2815	(Introduced by Mr. Morgan for himself and others.) To provide coverage under the social security system for Members of Congress and employees of the legislative branch.....	Amdt. 1763 to H.R. 7200
(Introduced by Mr. Dole for himself and others.) To disregard, for purposes of certain taxes imposed by the Internal Revenue Code of 1954 with respect to employees, certain changes since 1975 in the treatment of individuals as employers.....	S. 3007	(Introduced by Mr. Bumpers for himself and others.) To repeal a portion of sec. 227 of Public Law 92-603 and preserve right of election for those teaching hospitals that choose the cost-basis method of reimbursement.....	Amdt. 3546 to H.R. 5285
(Introduced by Mr. Moynihan for himself and others.) To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.....	S. 3111	To restrict funding in certain instances until the unemployment rate has reached 7 percent.....	UP amdt. 1904 to H.R. 2852
(Introduced by Mr. Hansen for himself and others.) To amend the Internal Revenue Code of 1954 to provide pre-1969 tax treatment for capital gains.....	S. 3065	(Introduced by Mr. Muskie for himself and others.) To clarify the congressional intent of the joint resolution with respect to the effect of a State legislature's action of rescission.....	Amdt. 3678 to H.R. 13511
(Introduced by Mr. Tower for himself and others.) To amend the Internal Revenue Code of 1954.....	S. 3285	(Introduced by Mr. Nunn for himself and others.) Re: Conditional reductions in individual income tax rates for 1980-1983, based on limited Federal spending.....	Amdt. 4057 to H.R. 13511
(Introduced by Mr. Dole for himself and others.) To amend the Internal Revenue Code of 1954 to allow a retirement savings deduction for persons covered by certain pension plans.....	S. 3288	(Introduced by Mr. Bartlett for himself and others.) To amend the Emergency Petroleum Allocation Act of 1973 to exempt from controls deep stripper well crude oil production, and to clarify the original intent of the "stripper well" amendment.....	Amdt. 4088 to H.R. 13511
(Introduced by Mr. Lugar for himself and Mr. Garn.) To amend the Internal Revenue Code of 1954 to provide tax relief to small business.....	S. 3366	(Introduced by Mr. Bumpers for himself and others.) Re: Reimbursement for certain medicare costs.....	Amdt. 4491 to H.R. 13511
		(Introduced by Mr. Haskell for himself and others.) To extend for 2 years and modify the Federal income tax credit for employment of new employees and to delay the effective date of certain corporate rate reductions.....	UP amdt. 1994 to H.R. 13511
		SENATE RESOLUTIONS	
		(Introduced by Mr. Heins for himself and others.) Relating to unfair competition by foreign industries.....	S. Res. 270

McCLELLAN, JOHN L., Arkansas

- (Introduced by Mr. Bumpers for himself and others.) To amend title II of the Social Security Act to increase to \$4,800 the amount of outside earnings permitted without deductions from benefits thereunder..... S. 87
- (Introduced by Mr. Goldwater for himself and others.) To repeal the earnings limitation of the Social Security Act for all workers age 65 and over S. 146
- (Introduced by Mr. McClellan for himself and others.) To amend the Internal Revenue Code of 1954 to exempt certain corporations from the provisions requiring the accrual method of accounting for corporations engaged in farming..... S. 1227

AMENDMENTS

- (Introduced by Mr. McClellan for himself and others.) To postpone the effective date of changes made by the Tax Reform Act of 1976 in the method of accounting for certain corporations engaged in farming..... Amdt. 219 to H.R. 3477

McCLURE, JAMES A., Idaho

(Introduced by Mr. Dole for himself and others.) To provide that the changes made by the Tax Reform Act of 1976 to the exclusion for sick pay shall apply to taxable years beginning after Dec. 31, 1976.....	S. 4	(Introduced by Mr. Baker for himself and others.) To amend the Internal Revenue Code of 1954 to provide for a permanent reduction in the rate of small business corporations.....	S. 732
(Introduced by Mr. Helms for himself and Mr. McClure.) To amend the Internal Revenue Code of 1954 to permit employers to withhold payroll taxes from the wages of employees who are paid on a weekly, biweekly, or semimonthly basis from a single payment of wages each month.....	S. 50	(Introduced by Mr. Baker for himself and others.) To amend the Internal Revenue Code of 1954 to increase the amount of the dividend exclusion.....	S. 733
(Introduced by Mr. Stone for himself and others.) To amend title XVIII of the Social Security Act to authorize payment under the medicare program for certain services performed by chiropractors....	S. 76	(Introduced by Mr. Baker for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the exclusion from taxation of a limited amount of interest on savings.....	S. 734
(Introduced by Mr. Burdick for himself and others.) To amend the Internal Revenue Code of 1954 to exempt certain agricultural aircraft from the aircraft use tax, to provide for the refund of the gasoline tax to the agricultural aircraft operator, and for other purposes.....	S. 196	(Introduced by Mr. Baker for himself and others.) To amend the Internal Revenue Code of 1954 to permit the accelerated depreciation of property placed in service in areas of high unemployment....	S. 735
(Introduced by Mr. Hansen for himself and others.) To establish a program of comprehensive medical, hospital, and dental care as protection against the cost of ordinary and catastrophic illness by requiring employers to make insurance available to each employee and his family, by Federal financing of insurance for persons of low income, in whole or in part according to ability to pay, and by assuring the availability of insurance to all persons regardless of medical history, and on a guaranteed renewable basis.....	S. 218	(Introduced by Mr. Baker for himself and others.) To provide American Stock Ownership Plans for those of modest income by allowing deferral of taxes on certain funds invested in common stock....	S. 736
To provide for permanent tax reductions for individuals and businesses in order to expand both job opportunities and productivity in the private sector of the economy.....	S. 504	(Introduced by Mr. Baker for himself and others.) To amend the Internal Revenue Code of 1954 to provide income tax incentives for the conservation of energy used to heat or cool residences.....	S. 737
(Introduced by Mr. Hansen for himself and others.) To amend title II of the Social Security Act to increase the increment in old-age benefits payable to individuals who delay their retirement beyond age 65.....	S. 615	(Introduced by Mr. Bartlett for himself and others.) To amend sec. 1011(d) of the Tax Reform Act of 1976.....	S. 772
To amend the Internal Revenue Code of 1954 to provide for tax credits for certain applications of solar energy equipment and for other purposes....	S. 654	To amend the Internal Revenue Code of 1954 in order to tax excess petroleum industry profits, to encourage investments in the expansion of domestic energy supplies, and to create an incentive tax credit for research development of new or expanded energy sources.....	S. 914
To amend the Internal Revenue Code of 1954 to allow a deduction with respect to the exhaustion of geothermal steam and geothermal resources....	S. 655	(Introduced by Mr. McClure for himself and others.) To require an estimate of domestic consumer needs and domestic production of sugar, to provide an annual quota of sugar which may be brought or imported into the United States, and for other purposes.....	S. 915
(Introduced by Mr. Baker for himself and others.) To amend the Internal Revenue Code of 1954 to provide a permanent reduction in the rates of taxes paid by individuals.....	S. 730	(Introduced by Mr. Laxalt for himself and others.) To amend medicare provisions as they relate to rural health facilities.....	S. 916
(Introduced by Mr. Baker for himself and others.) To amend the Internal Revenue Code of 1954 to provide a tax credit based upon the creation of new jobs and increased employment in private industry.....	S. 731	(Introduced by Mr. Domenici for himself and others.) To amend the Internal Revenue Code of 1954 to provide tax credit or deduction to individuals who maintain within their homes a dependent aged 65 or older.....	S. 1014
		(Introduced by Mr. Helms for himself and others.) To amend title XVIII of the Social Security Act to authorize payment under the supplementary medical insurance program for services furnished by physician extenders.....	S. 1385
		To prohibit the sale, alienation, or commitment of gold by the Secretary of the Treasury without prior approval by Act of Congress.....	S. 1515

McCLURE, JAMES A., Isha—Continued

(Introduced by Mr. Laxalt for himself and others.) To amend title XVI of the Social Security Act to provide that an alien may not qualify for supplemental security income benefits unless he not only is a permanent resident of the United States but has also continuously resided in the United States for at least 5 years.....	S. 1711	(Introduced by Mr. Hansen for himself and others.) To amend the Internal Revenue Code of 1954 to provide pre-1969 tax treatment for capital gains... S. 3085	
(Introduced by Mr. Both for himself and others.) To provide for permanent tax rate reduction for individuals and businesses.....	S. 1890	(Introduced by Mr. Tower for himself and others.) To amend the Internal Revenue Code of 1954..... S. 3285	
(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 to permit a taxpayer to claim a credit for amounts paid as tuition to provide education for himself, for his spouse, or for his dependents, and to provide that such credit is refundable.....	S. 2142	To amend the Internal Revenue Code of 1954 to provide individuals a credit against income tax for certain amounts of savings..... S. 3533	
(Introduced by Mr. Wetcker for himself and others.) To amend the Tariff Schedules of the United States in order to prohibit the importation of coffee which is the product of Uganda.....	S. 2414	AMENDMENTS	
(Introduced by Mr. Dole for himself and others.) To amend the Meat Import Quota Act of 1954....	S. 2492	(Introduced by Mr. Danforth for himself and others.) To permanently reduce the Federal tax rates.....	Amdt. 200 to H.R. 3477
(Introduced by Mr. McClure for himself and others.) To amend the Internal Revenue Code of 1954 with respect to the tax treatment of earned income of United States citizens and resident aliens from sources without the United States, and for other purposes	S. 2576	Re business credits for electric motor vehicles.....	Amdt. 1546 to H.R. 5263
(Introduced by Mr. Gravel for himself and others.) To amend the Internal Revenue Code of 1954 to defer from income certain amounts deferred pursuant to State or local public employee deferred compensation plans.....	S. 2627	To provide for a Dec. 31, 1977, effective date for the provision relating to "Disregard of Community Property Laws".....	Amdt. 1732 to H.R. 6715
(Introduced by Mr. Dole for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the indexation of certain provisions of the tax laws.....	S. 2738	To relate the project for Lusk Peake Lake, Idaho. (Subject not within the Finance Committee's jurisdiction).....	Amdt. 1733 to H.R. 8309
(Introduced by Mr. Bentzen for himself and others.) To impose quotas on the importation of beef in order to assure an adequate supply of quality beef at stable prices for the American consumer.....	S. 2895	To relate the authorization for the Heise-Roberts local protection project. (Subject not within the Finance Committee's jurisdiction.).....	Amdt. 1734 to H.R. 8309
(Introduced by Mr. Helms for himself and others.) To provide for the safeguarding of taxpayer rights, and for other purposes.....	S. 2929	(Introduced by Mr. Glenn for himself and others.) To amend and extend the Export-Import Bank Act of 1945, and for other purposes.....	Amdt. 3681 to H.R. 13511
(Introduced by Mr. Church for himself and others.) To implement the International Sugar Agreement between the United States and foreign countries; to protect the welfare of consumers of sugar and of those engaged in the domestic sugar-producing industry; to promote the export trade of the United States; and for other purposes.....	S. 2990	(Introduced by Mr. Hollings for himself and others.) Re: Elimination of textiles as products subject to negotiated tariff reductions.....	Amdt. 4016 to H.R. 13511
(Introduced by Mr. Dole for himself and others.) To disregard, for purposes of certain taxes imposed by the Internal Revenue Code of 1954 with respect to employees, certain changes since 1975 in the treatment of individuals as employers.....	S. 3007	(Introduced by Mr. Hollings for himself and others.) Re: Elimination of textiles as products subject to negotiated tariff reductions.....	Amdt. 4017 to H.R. 13511
		(Introduced by Mr. Bartlett for himself and others.) To amend the Emergency Petroleum Allocation Act of 1973 to exempt from controls deep stripper well crude oil production, and to clarify the original intent of the "stripper well" amendment.....	Amdt. 4068 to H.R. 13511
		SENATE CONCURRENT RESOLUTIONS	
		(Introduced by Mr. Dole for himself and others.) Disapproving Presidential action regarding the sugar industry.....	S. Con. Res. 38
		(Introduced by Mr. Dole for himself and others.) Regarding imposition of import fees on crude oil	S. Con. Res. 73

McGOVERN, GEORGE, South Dakota

- (Introduced by Mr. Dole for himself and others.)
To provide that the changes made by the Tax Reform Act of 1976 to the exclusion for sick pay shall apply to taxable years beginning after Dec. 31, 1976.-----
- S. 4
- (Introduced by Mr. Inouye for himself and others.)
To amend the Social Security Act to provide for the payment of services by psychologists, and for other purposes.-----
- S. 123
- (Introduced by Mr. Burdick for himself and others.)
To amend the Internal Revenue Code of 1954 to exempt certain agricultural aircraft from the aircraft use tax, to provide for the refund of the gasoline tax to the agricultural aircraft operator, and for other purposes.-----
- S. 196
- (Introduced by Mr. Dole for himself and Mr. McGovern.) To amend the Internal Revenue Code of 1954 to exempt farm trucks and soil and water conservation trucks from the Highway Use Tax.-----
- S. 238
- (Introduced by Mr. Bayh for himself and others.)
To amend title II of the Social Security Act to eliminate the special dependency requirements for benefits, to provide benefits for widowed fathers with minor children, to make certain other changes so that benefits for husbands, widowers, and fathers will be payable on the same basis as benefits for wives, widows, and mothers, and to permit the payment of benefits to a married couple on their combined earnings record where that method of computation provides a higher combined benefit.-----
- S. 304
- (Introduced by Mr. Ribicoff for himself and others.)
To amend title XVIII of the Social Security Act to authorize payment under the supplementary medical insurance program for optometric and medical vision care.-----
- S. 514
- To amend the State and Local Fiscal Assistance Act of 1972 to provide for a single, annual lump sum payment of the revenue sharing entitlement amount where such amount does not exceed \$4,000.-----
- S. 516
- (Introduced by Mr. Clark for himself and others.)
To amend title XVIII of the Social Security Act to provide payment for rural health clinic services.-----
- S. 708
- (Introduced by Mr. Stone for himself and others.)
To amend the Internal Revenue Code of 1954 to allow a deduction to individuals who rent their principal residences for a portion of the real property taxes paid or accrued by their landlords.-----
- S. 856
- (Introduced by Mr. Bayh for himself and others.)
To amend title XVIII of the Social Security Act to provide for coverage under pt. B of medicare for routine exfoliative cytology tests for the diagnosis of uterine cancer.-----
- S. 940
- (Introduced by Mr. Engleton for himself and others.) To amend title II of the Social Security Act to reduce from 20 to 10 years the period of time that a divorced woman's marriage to an individual must have lasted for her to qualify for wife's or widow's benefits on the basis of the wages and self-employment income of such individual.-----
- S. 943
- (Introduced by Mr. McGovern for himself and others.) to amend title XVIII of the Social Security Act to include, as a home health service, nutritional counseling provided by or under the supervision of a registered dietitian.-----
- S. 1116
- (Introduced by Mr. Hathaway for himself and Mr. McGovern.) To amend title XVI of the Social Security Act to provide that in the case of an individual residing in the household of a relative, support and maintenance furnished in kind to such individual by such relative shall be excluded from income and shall not cause a reduction in benefits.-----
- S. 1181
- (Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 to permit heads of households to use the standard deduction used by married persons.-----
- S. 1644
- (Introduced by Mr. Nelson for himself and others.)
To amend the Internal Revenue Code of 1954 to provide that the Federal excise tax on telephone service does not apply to amounts paid as State tax on the same service.-----
- S. 1774
- (Introduced by Mr. Curtis for himself and others.)
To repeal the carryover basis provisions added by the Tax Reform Act of 1976.-----
- S. 1954
- (Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 to permit a taxpayer to claim a credit for amounts paid as tuition to provide education for himself, for his spouse, or for his dependents, and to provide that such credit is refundable.-----
- S. 2142
- (Introduced by Mr. McGovern for himself and Mr. Mathias.) To facilitate the economic adjustment of communities, industries, and workers to civilian-oriented initiatives, projects, and commitments when they have been substantially and seriously affected by reductions in defense contracts, military facilities, and arms export which have occurred as a result of the Nation's efforts to pursue an international arms policy control and to realine defense expenditures according to changing national security requirements, and to prevent the ensuing dislocations from contributing to or exacerbating recessionary effects.-----
- S. 2279
- (Introduced by Mr. Melcher for himself and others.)
To amend the Internal Revenue Code of 1954 to allow the payment of income tax on certain income support or deficiency payments to wheat and feed grain producers to be made in the year when the income normally received from the crops have been reported.-----
- S. 2327

MCGOVERN, GEORGE, South Dakota—Continued

(Introduced by Mr. Byrd of West Virginia for himself and others.) To authorize the Commodity Credit Corporation to finance export credit sales of agricultural commodities and to authorize non-market economy countries to participate in certain programs of the Commodity Credit Corporation.....	S. 2385	(Introduced by Mr. Culver for himself and others.) To amend the Internal Revenue Code of 1954 to exclude from gross income a portion of payments made under certain Federal and State cost-sharing programs the primary purpose of which is conservation of soil and water resources, environmental protection or restoration, forest enhancement, or the provision of wildlife habitat.....	S. 3419
(Introduced by Mr. Weicker for himself and others.) To prohibit the importing of Ugandan articles into the United States.....	S. 2412	(Introduced by Mr. Wallop for himself and others.) To limit imports of feeder and slaughter cattle and to authorize a trade agreement for that purpose in lieu of statutory quotas.....	S. 3453
(Introduced by Mr. Weicker for himself and others.) To amend the Tariff Schedules of the United States in order to prohibit the importation of coffee which is the product of Uganda.....	S. 2414	(Introduced by Mr. Matsunaga for himself and others.) To amend the Internal Revenue Code of 1954 to allow a credit for contributions to the United States Olympic Committee.....	S. 3455
(Introduced by Mr. Bellmon for himself and others.) To impose quotas on the importation of beef, including processed beef and beef quantities in the form of live cattle, when the domestic market price of cattle is less than 110 per centum of parity and to impose custom duties on such articles when the domestic market price of cattle is less than 80 per centum of parity.....	S. 2484	AMENDMENTS	
(Introduced by Mr. Nelson for himself and others.) To amend the Social Security Act and the Internal Revenue Code of 1954 to provide that disability insurance benefits and the medicare program shall be financed from general revenues (pursuant to annual authorizations) rather than through the imposition of employment and self-employment taxes as at present, and to adjust the rates of such taxes (for purposes of financing the OASI program) accordingly.....	S. 2503	(Introduced by Mr. Church for himself and others.) To provide an optional retirement income credit or tax credit for the elderly for 1976.....	Amdt. 190 to H.R. 3477
(Introduced by Mr. McGovern for himself and others.) To provide for improved controls over the labeling and inspection of meat and meat products; and to enhance stability in the supply and price of meat and food products.....	S. 2737	(Introduced by Mr. Inouye for himself and others.) (In the nature of a substitute.) Provides for the coverage of the services of psychologists under medicare.....	Amdt. 450 to S. 123
(Introduced by Mr. Bentsen for himself and others.) To impose quotas on the importation of beef in order to assure an adequate supply of quality beef at stable prices for the American consumer.....	S. 2895	(Introduced by Mr. Nelson for himself and others.) To delete sec. 523, "Community, Work and Training Programs" from the Finance Committee reported bill.....	Amdt. 1696 to H.R. 7200
(Introduced by Mr. Church for himself and others.) To implement the International Sugar Agreement between the United States and foreign countries; to protect the welfare of consumers of sugar and of those engaged in the domestic sugar-producing industry; to promote the export trade of the United States; and for other purposes.....	S. 2990	To exempt farm trucks and soil and water conservation trucks from the highway use tax.....	UP amdt. 2021 to H.R. 13511
(Introduced by Mr. Melcher for himself and Mr. McGovern.) To amend the Internal Revenue Code of 1954 to make the investment tax credit applicable to certain agricultural buildings and their structural components.....	S. 3250	(Introduced by Mr. Muskie for himself and others.) To clarify the congressional intent of the joint resolution with respect to the effect of a State legislature's action of rescission.....	Amdt. 3678 to H.R. 13511
(Introduced by Mr. Wallop for himself and others.) To amend the Internal Revenue Code of 1954 to provide that nonresident aliens are taxable on gain from the sale or exchange of farming property and undeveloped real property at capital gains rate.....	S. 3414	(Introduced by Mr. Church for himself and others.) Re: Income tax exclusion for amounts from sale of principal residence.....	Amdt. 4031 to H.R. 13511
		SENATE RESOLUTIONS	
		(Introduced by Mr. Pearson for himself and others.) Relating to the importance of increasing agricultural exports from the United States.....	S. Res. 447
		(Introduced by Mr. Roth for himself and others.) Disapproval of a proposed Internal Revenue Service reorganization.....	S. Res. 475
		Social security financing reform.....	S. Res. 534

McINTYRE, THOMAS J., New Hampshire

<p>To amend the Internal Revenue Code of 1954 and the Social Security Act to provide a comprehensive program of health care by strengthening the organization and delivery of health care nationwide and by making comprehensive health care insurance (including coverage for medical catastrophes) available to all Americans, and for other purposes</p>	S. 5	<p>To amend the Tariff Act of 1930 and the Tariff Schedules of the United States to reduce the burden of paperwork involved in the customs entry process for travelers and goods entering the United States.....</p>	S. 683
<p>(Introduced by Mr. McIntyre for himself and Mr. Brooke.) To amend the Internal Revenue Code of 1954 to provide income tax incentives for the conservation of energy used to heat or cool residences and commercial buildings and for the utilization of renewable fuel energy sources.....</p>	S. 17	<p>(Introduced by Mr. Clark for himself and others.) To amend title XVIII of the Social Security Act to provide payment for rural health clinic services...</p>	S. 708
<p>(Introduced by Mr. Stone for himself and others.) To amend title XVIII of the Social Security Act to authorize payment under the medicare program for certain services performed by chiropractors....</p>	S. 76	<p>(Introduced by Mr. Durkin for himself and others.) To amend the Internal Revenue Code of 1954 to change the income distribution requirement for certain private operating foundations and to exempt certain private operating foundations from the excise tax on investment income.....</p>	S. 728
<p>(Introduced by Mr. Brooke for himself and Mr. McIntyre.) To amend the Internal Revenue Code..</p>	S. 97	<p>(Introduced by Mr. Clark for himself and others.) To amend title II of the Social Security Act to establish a new consumer price index for older Americans for calculating automatic cost-of-living benefit increases, to provide for semiannual cost-of-living increases, and to modify the social security retirement test.....</p>	S. 750
<p>(Introduced by Mr. Inouye for himself and others.) To amend the Social Security Act to provide for inclusion of the services of licensed registered nurses under medicare and medicaid.....</p>	S. 104	<p>(Introduced by Mr. McIntyre for himself and others.) To amend the Internal Revenue Code of 1954 to provide income tax incentives for the conservation of energy used to heat or cool residences and commercial buildings, and for the utilization of renewable fuel energy sources.....</p>	S. 806
<p>(Introduced by Mr. Inouye for himself and others.) To amend the Social Security Act to provide for the payment of services by psychologists, and for other purposes.....</p>	S. 123	<p>(Introduced by Mr. Church for himself and others.) To provide a program of income tax counseling for elderly individuals.....</p>	S. 835
<p>(Introduced by Mr. Glenn for himself and others.) To provide for review and reauthorization of tax expenditure provisions every 5 years, and for other purposes.....</p>	S. 125	<p>(Introduced by Mr. Bayh for himself and others.) To amend title XVIII of the Social Security Act to provide for coverage under pt. B of medicare for routine exfoliative cytology tests for the diagnosis of uterine cancer.....</p>	S. 940
<p>(Introduced by Mr. Talmadge for himself and others.) To strengthen the capability of the Government to detect, prosecute, and punish fraudulent activities under the medicare and medicaid programs, and for other purposes.....</p>	S. 143	<p>To amend title II of the Social Security Act to increase the amount which individuals may earn without suffering deductions from benefits due to excess earnings.....</p>	S. 1018
<p>(Introduced by Mr. Matsunaga for himself and others.) To amend the Social Security Act to provide for inclusion of the services of licensed practical nurses under medicare and medicaid.....</p>	S. 310	<p>(Introduced by Mr. McIntyre for himself and others.) To amend the Tariff Act of 1930 and the Tariff Schedules of the United States to reduce the burden of paperwork involved in the customs entry process for travelers and goods entering the United States.....</p>	S. 1405
<p>(Introduced by Mr. Ribicoff for himself and others.) To amend title XVIII of the Social Security Act to authorize payment under the supplementary medical insurance program for optometric and medical vision care.....</p>	S. 514	<p>(Introduced by Mr. Church for himself and others.) To amend the Social Security Act to provide for the coverage of certain drugs under pt. A of the health insurance program established by title XVIII of such act.....</p>	S. 1479
<p>(Introduced by Mr. Pell for himself and others.) To amend title VII of the Social Security Act to provide that benefit checks shall be mailed for delivery on the day preceding a Saturday, Sunday, or legal public holiday, and to amend sec. 3029 of title 38, United States Code, relating to the time of delivery of benefit checks paid under laws administered by the Veterans' Administration.....</p>	S. 543	<p>(Introduced by Mr. Durkin for himself and Mr. McIntyre.) To prohibit any State from imposing a tax on the income derived by any individual from services in the Federal area within such State if such individual is not a resident or domiciliary of such State or of any other State which imposes a tax on income.....</p>	S. 1595

McINTYRE, THOMAS J., New Hampshire—Continued

(Introduced by Mr. Hathaway for himself and others.) To assure that an individual or family, whose income is increased by reason of a general increase in monthly social security benefits, will not, because of such general increase, suffer a loss of or reduction in the benefits the individual or family has been receiving under certain Federal or federally assisted programs.....	S. 1675	(Introduced by Mr. Ribicoff for himself and others.) To amend the Internal Revenue Code of 1954 to provide relief to residential and certain institutional users of refined petroleum products in the event of a Presidential adjustments of imports of petroleum	S. 3057
(Introduced by Mr. McIntyre for himself and others.) To amend the Employee Retirement Income Security Act of 1974 to implement certain recommendations of the Commission on Federal Paperwork with respect to such act, to facilitate the establishment of employee retirement plans by small businesses, and for other purposes.....	S. 1745	(Introduced by Mr. Roth for himself and others.) To amend the Internal Revenue Code of 1954 to allow an individual to exclude from gross income the gain from the sale or exchange of the individual's principal residence.....	S. 3265
(Introduced by Mr. Nelson for himself and others.) To amend the Small Business Investment Act of 1958, and for other purposes.....	S. 1815	(Introduced by Mr. Haskell for himself and others.) To extend for 2 years and modify the Federal income tax credit for employment of new employees	S. 3491
(Introduced by Mr. Schweiker for himself and others.) To encourage the States to establish cost and quality standards, and to provide incentives to contain inflationary rises in hospital costs, and for other purposes.....	S. 1878	AMENDMENTS	
(Introduced by Mr. Byrd of West Virginia for himself and others.) To amend sec. 218 of the Social Security Act to require that States having agreements entered into thereunder will continue to make social security payments and reports on a calendar-quarter basis.....	S. 1987	(Introduced by Mr. Church for himself and others.) To provide an optional retirement income credit or tax credit for the elderly for 1976.....	Amdt. 190 to H.R. 3477
(Introduced by Mr. Gravel for himself and others.) To amend sec. 4940 of the Internal Revenue Code of 1954 to reduce the excise tax based on the investment income of private foundations from 4 percent to 2 percent.....	S. 2204	(Introduced by Mr. Inouye for himself and others.) (In the nature of a substitute.) Provides for the coverage of the services of psychologists under medicare	Amdt. 450 to S. 123
(Introduced by Mr. Nelson for himself and others.) To amend the Social Security Act and the Internal Revenue Code of 1954 to provide that disability insurance benefits and the medicare program shall be financed from general revenues (pursuant to annual authorizations) rather than through the imposition of employment and self-employment taxes as at present, and to adjust the rates of such taxes (for purposes of financing the OASI program) accordingly.....	S. 2508	(Introduced by Mr. McIntyre for himself and Mr. Anderson.) To make wood-burning equipment eligible for the residential energy credit.....	Amdt. 1521 to H.R. 5263
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to provide an equitable tax structure for small and independent companies, and for other purposes..	S. 2609	To eliminate clarification of national security import authority.....	Amdt. 1522 to H.R. 5263
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to provide simplification, reform, and relief for small business.....	S. 2742	(Introduced by Mr. McIntyre for himself and Mr. Griffin.) To assure that veterans' pensions or compensation will not be reduced as a result of cost-of-living increases in monthly social security benefits	Amdt. 1580 to H.R. 9346
(Introduced by Mr. Hollings for himself and others.) To amend the Trade Act of 1974.....	S. 2920	To provide a credit for residential property taxes paid for the support of public schools.....	Amdt. 3445 to H.R. 12050
		(Introduced by Mr. Bumpers for himself and others.) To repeal a portion of sec. 227 of Public Law 92-608 and preserve right of election for those teaching hospitals that choose the cost-basis method of reimbursement.....	Amdt. 3586 to H.R. 5285
		(Introduced by Mr. Muskie for himself and others.) To clarify the congressional intent of the joint resolution with respect to the effect of a State legislature's action of rescission.....	Amdt. 3678 to H.R. 13511
		(Introduced by Mr. Nelson for himself and others.) To amend the tax law to provide for accelerated depreciation for small business.....	Amdt. 3809 to H.R. 13511
		(Introduced by Mr. Nelson for himself and others.) Re: Accelerated and simplified depreciation for small businesses.....	Amdt. 3846 to H.R. 13511
		(Introduced by Mr. Hollings for himself and others.) Re: Elimination of textiles as products subject to negotiated tariff reductions.....	Amdt. 4016 to H.R. 13511

McINTYRE, THOMAS J., New Hampshire—Continued

AMENDMENTS—Continued

(Introduced by Mr. Hollings for himself and others.) Re: Elimination of textiles as products subject to negotiated tariff reductions.....	Amdt. 4017 to H.R. 13511
(Introduced by Mr. Church for himself and others.) Re: Income tax exclusion for amounts from sale of principal residence.....	Amdt. 4031 to H.R. 13511
(Introduced by Mr. Morgan for himself and others.) Re: Amendments to the Clayton Antitrust Act....	Amdt. 4036 to H.R. 13511
(Introduced by Mr. Morgan for himself and others.) Re: Additional limits on tax deductions for anti-trust penalties.....	Amdt. 4037 to H.R. 13511
(Introduced by Mr. Nelson for himself and others.) Re: Accelerated depreciation for small business..	Amdt. 4041 to H.R. 13511
(Introduced by Mr. Nelson for himself and others.) Re: Accelerated depreciation for small businesses	Amdt. 4058 to H.R. 13511

SENATE RESOLUTIONS

(Introduced by Mr. Hollings for himself and others.) Relating to customs duties on textiles..	S. Res. 324
(Introduced by Mr. Roth for himself and others.) Disapproval of a proposed Internal Revenue Service reorganization.....	S. Res. 475
(Introduced by Mr. Hathaway for himself and others.) To disapprove waiver of the countervailing duty on certain items of Government subsidized fish imported from Canada.....	S. Res. 483

SENATE CONCURRENT RESOLUTIONS

(Introduced by Mr. Dole for himself and others.) Regarding imposition of import fees on crude oil	S. Con. Res. 73
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MAGNUSON, WARREN G., Washington

(Introduced by Mr. Stone for himself and others.) To amend title XVIII of the Social Security Act to authorize payment under the medicare program for certain services performed by chiropractors.....	S. 76	(Introduced by Mr. Church for himself and others.) To implement the International Sugar Agreement between the United States and foreign countries; to protect the welfare of consumers of sugar and of those engaged in the domestic sugar-producing industry; to promote the export trade of the United States; and for other purposes....	S. 2990
(Introduced by Mr. Inouye for himself and others.) To amend the Social Security Act to provide for the payment of services by psychologists, and for other purposes.....	S. 123	(Introduced by Mr. Morgan for himself and others.) To amend the tax laws of the United States to encourage the preservation of independent local newspapers	S. 3441
(Introduced by Mr. Roth for himself and others.) College Tuition Tax Relief Act of 1977.....	S. 311	To amend the Internal Revenue Code of 1954 with respect to the period for including in gross income certain advance payments accrued by life care communities.....	S. 3538
(Introduced by Mr. Javits for himself and others.) To amend and improve the programs authorized under the Emergency Unemployment Compensation Act of 1974, and to extend such programs for 1 year, and for other purposes.....	S. 604		
AMENDMENTS			
(Introduced by Mr. Church for himself and others.) To amend titles II, VII, XI, XVI, XVIII, and XIX of the Social Security Act to provide for the improved administration of the old-age, survivors, and disability insurance program, the supplemental security income program, and the medicare program by a newly established independent Social Security Administration, to separate social security trust fund items from the general Federal budget, to prohibit the mailing of certain notices with social security and supplemental security income benefit checks, and for other purposes.....	S. 1194	(Introduced by Mr. Moynihan for himself and others.) Re: Review of Canadian tax impact on U.S. broadcasters.....	Amdt. 228 to H.R. 3477
(Introduced by Mr. Ribicoff for himself and others.) To strengthen and improve the early and periodic screening, diagnosis, and treatment program, and for other purposes.....	S. 1392	(Introduced by Mr. Inouye for himself and others.) (In the nature of a substitute.) Provides for the coverage of the services of psychologists under medicare	Amdt. 450 to S. 123
For the relief of Iris Gozart.....	S. 1480	To make the energy investment tax credits nonrefundable	UP amdt 1000 to H.R. 5263
(Introduced by Mr. Stone for himself and others.) To amend the Internal Revenue Code of 1954 to exempt certain State and local government retirement systems from taxation, and for other purposes.....	S. 1587	(Introduced by Mr. Bumpers for himself and others.) To repeal a portion of sec. 227 of Public Law 92-603 and preserve right of election for those teaching hospitals that choose the cost-basis method of reimbursement.....	Amdt. 3596 to H.R. 5285
(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 to permit a taxpayer to claim a credit for amounts paid as tuition to provide education for himself, for his spouse, or for his dependents, and to provide that such credit is refundable.....	S. 2142	(Introduced by Mr. Morgan for himself and others.) Re: Independent Newspaper Act.....	Amdt. 3847 to H.R. 13511
(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the exclusion from gross income of certain employer educational assistance programs	S. 2388	(Introduced by Mr. Bumpers for himself and others.) Re: Reimbursement for certain medicare costs....	Amdt. 4491 to H.R. 13511
To amend the Social Security Act to ensure that no provision of such act be construed as prohibiting financial support for abortions.....	S. 2695		
(Introduced by Mr. Jackson for himself and others.) To amend the Federal Unemployment Tax Act so as to exclude from coverage thereunder agricultural hand-harvest labor performed by a full-time student under the age of sixteen (16) years.....	S. 2781		

MATHIAS, CHARLES McC, JR., Maryland

To protect the United States from dependence upon foreign petroleum refineries by amending the Tariff Schedules of the United States to impose higher rates of duty on products derived from petroleum, by distributing the revenue from such increased rates of duty to States which consume such products, and for other purposes.....	S. 56	(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 to permit a taxpayer to claim a credit for amounts paid as tuition to provide education for himself, for his spouse, or for his dependents, and to provide that such credit is refundable.....	S. 2142
(Introduced by Mr. Mathias for himself and others.) To amend the Tax Reform Act of 1976 to extend for 1 year the effective date of the provision relating to changes in exclusion for sick pay.....	S. 62	To provide for Federal judicial review of the application of jurisdictional guidelines for the State taxation of interstate commerce and for the apportionment of interstate income among the States	S. 2173
To broaden homeownership opportunities by providing alternative types of mortgage loans in order to better match the ability of families to meet monthly payments, and for other purposes.....	S. 70	(Introduced by Mr. Gravel for himself and others.) To amend sec. 4940 of the Internal Revenue Code of 1954 to reduce the excise tax based on the investment income of private foundations from 4 percent to 2 percent.....	S. 2204
To amend title II of the Social Security Act to increase the annual amount which individuals may earn without suffering deductions from their social security benefits, and to provide a graduated reduction in benefits for widows and widowers who remarry	S. 77	To amend title XIX of the Social Security Act to permit States to disregard cost-of-living increases in the computation of an individual's income for purposes of determining an individual's eligibility for medical assistance under the medicaid program	S. 2268
(Introduced by Mr. Glenn for himself and others.) To provide for review and reauthorization of tax expenditure provisions every 5 years and for other purposes	S. 125	(Introduced by Mr. McGovern for himself and Mr. Mathias.) To facilitate the economic adjustment of communities, industries, and workers to civilian-oriented initiatives, projects, and commitments when they have been substantially and seriously affected by reductions in defense contracts, military facilities, and arms export which have occurred as a result of the Nation's efforts to pursue an international arms policy control and to realine defense expenditures according to changing national security requirements, and to prevent the ensuing dislocations from contributing to or exacerbating recessionary effects.....	S. 2279
(Introduced by Mr. Mathias for himself and others.) To promote economy, efficiency, and improved service in the financing, administration, and delivery of social welfare service provided for under Federal law.....	S. 277	(Introduced by Mr. Moynihan for himself and others.) To authorize an appropriation to reimburse certain expenditures for social services provided by the States prior to Oct. 1, 1975, under titles I, IV, VI, X, XIV, and XVI of the Social Security Act.....	S. 2300
(Introduced by Mr. Roth for himself and others.) College Tuition Tax Relief Act of 1977.....	S. 311	(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the exclusion from gross income of certain employer educational assistance programs	S. 2388
To amend the Tax Reform Act of 1976 to conform the termination of date for certain tax deductions for transfers of partial interests in property for conservation purposes with the termination dates of related provisions.....	S. 685	For the relief of the Fondation José et René de Chambrun	S. 2418
To provide an opportunity by individuals to make financial contributions, in connection with the payment of their Federal income tax for the advancement of the arts and the humanities.....	S. 1080	(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to provide an equitable tax structure for small and independent companies, and for other purposes..	S. 2660
(Introduced by Mr. Morgan for himself and others.) To amend sec. 501(c) of the Internal Revenue Code of 1954.....	S. 1544	(Introduced by Mr. Mathias for himself and others.) To eliminate the reduction in social security benefits for spouses and surviving spouses receiving certain Government pensions, as recently added to title II of the Social Security Act by sec. 334 of the Social Security Amendments of 1977	S. 2680
To amend the Employee Retirement Income Security Act of 1974 to encourage diversification of investment by retirement benefit fund managers.....	S. 1734		
(Introduced by Mr. Haskell for himself and others.) To amend the Trade Expansion Act of 1962 with respect to investigation of the effects on national security of importation of refined petroleum products	S. 2012		

MATHIAS, CHARLES McC, JR., Maryland—Continued

(Introduced by Mr. Mathias for himself and Mr. Bayh.) To amend the Internal Revenue Code of 1954 to provide that trusts established for the payment of product and professional liability claim and related expenses shall be exempt from income tax, and that a deduction shall be allowed for contributions to such trusts.....

S. 2984

(Introduced by Mr. Mathias for himself and Mr. Anderson.) To amend the Internal Revenue Code of 1954 to provide that a married individual who files a separate return may be taxed at the same rate as an unmarried individual.....

S. 2941

To encourage investment by private industry in urban areas through use of the investment tax credit

S. 2958

To amend the Internal Revenue Code of 1954 to provide a special deduction for the employment of unemployed residents of urban areas by businesses locating in these areas.....

S. 2959

To amend the Internal Revenue Code of 1954 to allow the tax-exempt treatment allowed to certain industrial development bonds the proceeds of which are to be used within economically distressed cities, and to allow national banks to underwrite these bonds.....

S. 2960

(Introduced by Mr. Hansen for himself and others.) To amend the Internal Revenue Code of 1954 to provide pre-1969 tax treatment for capital gains.....

S. 3065

To amend the Internal Revenue Code of 1954 to clarify the application of the investment tax credit to certain enclosures or structures used for the housing, raising, or feeding of poultry or their produce

S. 3299

(Introduced by Mr. Wallop for himself and others.) To amend the Internal Revenue Code of 1978 to exclude from gross income payments made under certain Federal and State cost-sharing programs.....

S. 3338

(Introduced by Mr. Morgan for himself and others.) To amend the tax laws of the United States to encourage the preservation of independent local newspapers

S. 3441

AMENDMENTS

To increase mortgage limits of the Department of Housing and Urban Development sec. 208(b) program; and reduces down payment requirement of the same program.....

Amdt. 74 to
S. 79

To permit a married individual filing separately to be taxed at the same rate as an unmarried individual

Amdt. 4496 to
S. 2941

(Introduced by Mr. Church for himself and others.) To provide an optional retirement income credit or tax credit for the elderly for 1978.....

Amdt. 190 to
H.R. 8477

(Introduced by Mr. Percy for himself and others.) To exempt automotive fuels composed of at least 10 percent nonpetroleum derived alcohol from the present Federal excise tax of 4 cents per gallon.....

Amdt. 966 to
H.R. 8444

To change the effective date of residential energy credit

Amdt. 1490 to
H.R. 5268

To change the effective date of residential energy credit

Amdt. 1491 to
H.R. 5268

(Introduced by Mr. Weicker for himself and others.) To authorize energy stamp demonstrations.....

Amdt. 1545 to
H.R. 5268

To broaden the exemption for State programs.....

Amdt. 3581 to
H.R. 5285

(Introduced by Mr. Muskie for himself and others.) To clarify the congressional intent of the joint resolution with respect to the effect of a State legislature's action of rescission.....

Amdt. 3678 to
H.R. 13511

(Introduced by Mr. Glenn for himself and others.) To amend and extend the Export-Import Bank Act of 1945, and for other purposes.....

Amdt. 3681 to
H.R. 13511

(Introduced by Mr. Morgan for himself and others.) Re: Tax-exempt status of certain reserve fund and share and deposit insurance organizations.....

Amdt. 3689 to
H.R. 13511

(Introduced by Mr. Morgan for himself and others.) Re: Independent Newspaper Act.....

Amdt. 3847 to
H.R. 13511

(Introduced by Mr. Bumpers for himself and others.) To repeal a portion of sec. 227 of Public Law 92-606 and preserve right of election for those teaching hospitals that choose the cost-basis method of reimbursement.....

Amdt. 3568 to
H.R. 5285

Re: Deduction for product liability losses and expenses

Amdt. 4133 to
H.R. 13511

(Introduced by Mr. Bumpers for himself and others.) Re: Reimbursement for certain medicare costs

Amdt. 4491 to
H.R. 13511

SENATE RESOLUTIONS

(Introduced by Mr. Heinz for himself and others.) Relating to unfair competition by foreign industries

S. Res. 279

MATSUNAGA, SPARK M., Hawaii

- (Introduced by Mr. Inouye for himself and Mr. Matsunaga.) To amend title II of the Social Security Act to eliminate the special dependency requirements for entitlement to husband's and widower's insurance benefits, to provide benefits for widowed fathers with minor children, and to make certain other changes so that benefits for husbands, widowers, and fathers will be payable on the same basis as benefits for wives, widows, and mothers..... S. 60
- (Introduced by Mr. Stone for himself and others.) To amend title XVIII of the Social Security Act to authorize payment under the medicare program for certain services performed by chiropractors.... S. 76
- (Introduced by Mr. Inouye for himself and Mr. Matsunaga.) To amend the Social Security Act to provide that certain persons, who have innocently entered into a legally defective marriage to an insured individual and have lived with such individual as his husband or wife for at least 5 years, shall be treated, for benefit purposes, as if such marriage had been legally valid..... S. 81
- (Introduced by Mr. Inouye for himself and others.) To amend the Social Security Act to provide for inclusion of the services of licensed registered nurses under medicare and medicaid..... S. 104
- (Introduced by Mr. Inouye for himself and others.) To amend the Social Security Act to provide for the payment of services by psychologists, and for other purposes..... S. 122
- (Introduced by Mr. Talmadge for himself and others.) To strengthen the capability of the Government to detect, prosecute, and punish fraudulent activities under the medicare and medicaid programs, and for other purposes..... S. 142
- (Introduced by Mr. Church for himself and others.) To amend the Social Security Act to roll back the deductible and coinsurance charges under part A of medicare to the 1976 levels, and for other purposes..... S. 185
- (Introduced by Mr. Inouye for himself and others.) To amend part B of title XI of the Social Security Act to assure appropriate participation by professional registered nurses in peer review, and related activities authorized thereunder..... S. 222
- (Introduced by Mr. Inouye for himself and others.) To require that skilled nursing homes furnishing services under the medicare and medicaid programs be adequately equipped with wheelchairs and other appropriate equipment and supplies.... S. 221
- (Introduced by Mr. Inouye for himself and others.) To provide for a greater utilization of the professional services of qualified professional psychiatric nurses in the medicare and medicaid programs. S. 223
- (Introduced by Mr. Matsunaga for himself and others.) To amend the Social Security Act to provide for inclusion of the services of licensed practical nurses under medicare and medicaid..... S. 210
- (Introduced by Mr. Inouye for himself and others.) To amend title II of the Social Security Act to provide that the amount of the insurance benefit payable thereunder to remarried widows and widowers will not be reduced on account of their remarriage..... S. 268
- To amend the Internal Revenue Code of 1954 to exempt from excise tax certain buses purchased by nonprofit organizations or by other persons for exclusive use in furnishing transportation for State or local governments to nonprofit organizations..... S. 289
- To amend the Internal Revenue Code of 1954 to provide that the amount of the charitable deduction allowable for expenses incurred in the operation of a highway vehicle will be determined in the same manner as the business deduction for such expenses..... S. 290
- (Introduced by Mr. Domenici for himself and others.) To amend part A of title XVIII of the Social Security Act to cover certain additional inpatient hospital services furnished outside the United States to individuals insured for benefits provided under such part A..... S. 296
- (Introduced by Mr. Hansen for himself and others.) To amend part B of title XI of the Social Security Act to assure appropriate participation by optometrists in the peer review and related activities under such part..... S. 410
- (Introduced by Mr. Ribicoff for himself and others.) To amend title XVIII of the Social Security Act to authorize payment under the supplementary medical insurance program for optometric and medical vision care..... S. 514
- (Introduced by Mr. Inouye for himself and others.) To amend titles XVIII and XIX of the Social Security Act to provide for a greater utilization of the professional services of qualified clinical social workers in the medicare and medicaid programs, to include outpatient services, community mental health centers, and neighborhood health centers among the entities which may be qualified providers, and to remove the special limitations which are presently imposed on coverage of psychiatric and mental health services under pts. A and B of title XVIII and title XIX... S. 532
- (Introduced by Mr. Clark for himself and others.) To amend title XVIII of the Social Security Act to provide payment for rural health clinic services... S. 706
- (Introduced by Mr. Bartlett for himself and others.) To amend sec. 1011(d) of the Tax Reform Act of 1976..... S. 772
- (Introduced by Mr. Helms for himself and others.) To amend the Internal Revenue Code of 1954 to provide that certain liens for taxes shall not be valid unless actually entered and recorded in the office in which the lien is filed..... S. 808

MATSUNAGA, SPARK M., Hawaii—Continued

(Introduced by Mr. McIntyre for himself and others.) To amend the Internal Revenue Code of 1954 to provide income tax incentives for the conservation of energy used to heat or cool residences and commercial buildings, and for the utilization of renewable fuel energy sources.....	S. 806	(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 to permit a taxpayer to claim a credit for amounts paid as tuition to provide education for himself, for his spouse, or for his dependents, and to provide that such credit is refundable.....	S. 2142
To amend the Internal Revenue Code of 1954 to allow a refundable tax credit equal to 50 percent of the wages paid to certain new employees.....	S. 841	(Introduced by Mr. Gravel for himself and others.) To amend sec. 4940 of the Internal Revenue Code of 1954 to reduce the excise tax based on the investment income of private foundations from 4 percent to 2 percent.....	S. 2204
(Introduced by Mr. Bentsen for himself and others.) To make it easier to comply with certain Federal employee benefit plan requirements by amending the Internal Revenue Code of 1954 and the Employee Retirement Income Security Act of 1974 to eliminate dual Treasury and Labor Department jurisdiction over certain requirements, to reduce the number of reports and other paperwork required thereunder, and for other purposes.....	S. 901	(Introduced by Mr. Byrd of West Virginia for himself and others.) To authorize the Commodity Credit Corporation to finance export credit sales of agricultural commodities and to authorize non-market economy countries to participate in certain programs of the Commodity Credit Corporation.....	S. 2385
(Introduced by Mr. Bayh for himself and others.) To amend title XVIII of the Social Security Act to provide for coverage under pt. B of medicare for routine exfoliative cytology tests for the diagnosis of uterine cancer.....	S. 940	(Introduced by Mr. Nelson for himself and others.) To amend the Social Security Act and the Internal Revenue Code of 1954 to provide that disability insurance benefits and the medicare program shall be financed from general revenues (pursuant to annual authorizations) rather than through the imposition of employment and self-employment taxes as at present, and to adjust the rates of such taxes (for purposes of financing the OASI program) accordingly.....	S. 2503
(Introduced by Mr. Talmadge for himself and others.) To provide for the reform of the administrative and reimbursement procedures currently employed under the medicare and medicaid programs, and for other purposes.....	S. 1470	(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to provide an equitable tax structure for small and independent companies, and for other purposes.....	S. 2660
To amend the Tariff Schedules of the United States in order to suspend until the close of Dec. 31, 1978, the duty on certain field glasses, opera glasses, binoculars and other telescopes.....	S. 1519	(Introduced by Mr. Inouye for himself and Mr. Matsunaga.) To amend the Foreign Trade Zones Act to increase the use of foreign trade zones in exporting, and for other purposes.....	S. 2874
To reduce certain excise taxes imposed on air transportation.....	S. 1650	(Introduced by Mr. Bentsen for himself and others.) To impose quotas on the importation of beef in order to assure an adequate supply of quality beef at stable prices for the American consumer.....	S. 2895
(Introduced by Mr. McIntyre for himself and others.) To amend the Employee Retirement Income Security Act of 1974 to implement certain recommendations of the Commission on Federal Paperwork with respect to such act, to facilitate the establishment of employee retirement plans by small businesses, and for other purposes.....	S. 1745	(Introduced by Mr. Church for himself and others.) To implement the International Sugar Agreement between the United States and foreign countries; to protect the welfare of consumers of sugar and of those engaged in the domestic sugar-producing industry; to promote the export trade of the United States; and for other purposes.....	S. 2990
(Introduced by Mr. Dole for himself and others.) To amend the Internal Revenue Code of 1954 to exempt from taxation amounts received under certain scholarship programs.....	S. 1921	(Introduced by Mr. Hansen for himself and others.) To amend the Internal Revenue Code of 1954 to provide pre-1969 tax treatment for capital gains.....	S. 3065
(Introduced by Mr. Gravel for himself and others.) To amend the Internal Revenue Code of 1954 to provide that the U.S. Tax Court may issue a declaratory judgment with respect to the correctness of a precedential revenue ruling issued by the Secretary of the Treasury which modifies a revenue ruling issued at least 5 years earlier, and for other purposes.....	S. 1939	To amend the Internal Revenue Code of 1954 to provide that the holding period for a new principal residence which replaces a principal residence involuntarily converted may be increased by the holding period of the involuntarily converted residence for purposes of sec. 121.....	S. 3239
(Introduced by Mr. Dole for himself and others.) To amend title XVIII of the Social Security Act to provide coverage for the services of optometrists related to the treatment of aphakia.....	S. 1975		

MATSUNAGA, SPARK M., Hawaii—Continued

(Introduced by Mr. Beetsen for himself and Mr. Matsunaga.) To amend the Internal Revenue Code of 1954 to reduce income taxes, and for other purposes -----	S. 3321	(Introduced by Mr. Percy for himself and others.) To provide a 5-year residency requirement for aliens receiving SSI and requires any immigrant to have a sponsor who will contract to support such immigrant for 5 years, or have other means of support.-----	Amdt. 1702 to H.R. 7200
To amend the Tariff Schedules of the United States in order to suspend until the close of Dec. 31, 1979, the duty on certain field glasses and binoculars...	S. 3387	(Introduced by Mr. Gravel for himself and others.) To provide a \$200 million increase in title XX funding in fiscal year 1979, \$250 million in fiscal year 1980, and \$300 million in fiscal year 1981.	Amdt. 307 to H.R. 7200
(Introduced by Mr. Matsunaga for himself and others.) To amend the Internal Revenue Code of 1954 to allow a credit for contributions to the United States Olympic Committee.	S. 3455	To provide for special tax accounting rule for redemption of trading stamps and coupons, and to permit exclusion from income of magazines and records returned after the close of a taxable year.	UP amdt. 2022 to H.R. 13511
To amend the Internal Revenue Code of 1954 to provide the same treatment, with respect to determination of sources of income, for interest paid by foreign branches of domestic banks and interest paid by foreign branches of domestic savings and loan institutions.	S. 3476	(Introduced by Mr. Muskie for himself and others.) To clarify the congressional intent of the joint resolution with respect to the effect of a State legislature's action of rescission.	Amdt. 3678 to H.R. 13511
(Introduced by Mr. Haskell for himself and others.) To extend for 2 years and modify the Federal income tax credit for employment of new employees -----	S. 3491	(Introduced by Mr. Nelson for himself and others.) Re: Accelerated and simplified depreciation for small businesses.	Amdt. 3846 to H.R. 13511
(Introduced by Mr. Talmadge for himself and others.) To provide for demonstration programs to train and employ AFDC recipients as home-makers and home health aides.	S. 3544	(Introduced by Mr. Morgan for himself and others.) Re: Social services grants.	Amdt. 3851 to H.R. 13511
AMENDMENTS		(Introduced by Mr. Inouye for himself and Mr. Matsunaga.) Re: Public assistance benefits for American Samoa.	Amdt. 4018 to H.R. 13511
(Introduced by Mr. Church for himself and others.) To provide an optional retirement income credit or tax credit for the elderly for 1976.	Amdt. 190 to H.R. 3477	SENATE CONCURRENT RESOLUTIONS	
(Introduced by Mr. Haskell for himself and others.) To delete business tax incentives.	Amdt. 198 to H.R. 3477	(Introduced by Mr. Dole for himself and others.) Regarding imposition of import fees on crude oil -----	S. Con. Res. 73
(Introduced by Mr. Matsunaga for himself and Mr. Packwood.) To provide an increase in standard deduction and zero rate bracket for single persons from \$2,200 to \$2,400.	Amdt. 194 to H.R. 3477	SENATE RESOLUTIONS	
(Introduced by Mr. Packwood for himself and others.) To repeal limitations on investment tax credit of certain mutual savings banks, domestic building and loan associations, and cooperative banks -----	Amdt. 229 to H.R. 3477	To disapprove the meat imports quota suspension...	S. Res. 477
(Introduced by Mr. Inouye for himself and others.) (In the nature of a substitute.) Provides for the coverage of the services of psychologists under medicare -----	Amdt. 450 to S. 123		
(Introduced by Mr. Danforth for himself and others.) To provide a refundable tax credit for State and local governments and nonprofit organizations -----	Amdt. 1553 to H.R. 9346		
(Introduced by Mr. Danforth for himself and others.) To reduce social security contributions rate for public and nonprofit employers.	Amdt. 1615 to H.R. 9346		
(Introduced by Mr. Nelson for himself and others.) To delete sec. 523, "Community, Work and Training Programs" from the Finance Committee reported bill.	Amdt. 1696 to H.R. 7200		

MELCHER, JOHN, Montana

- (Introduced by Mr. Stone for himself and others.)
To amend title XVIII of the Social Security Act to authorize payment under the medicare program for certain services performed by chiropractors..... S. 76
- (Introduced by Mr. Burdick for himself and others.)
To amend the Internal Revenue Code of 1954 to exempt certain agricultural aircraft from the aircraft use tax, to provide for the refund of the gasoline tax to the agricultural aircraft operator, and for other purposes..... S. 196
- (Introduced by Mr. Inouye for himself and others.)
To amend part B of title XI of the Social Security Act to assure appropriate participation by professional registered nurses in peer review, and related activities authorized thereunder..... S. 223
- (Introduced by Mr. Melcher for himself and Mr. Young.) To amend the Meat Import Quota Act of 1954 to define fresh, chilled, and frozen meat, and for other purposes..... S. 294
- (Introduced by Mr. Matsunaga for himself and others.) To amend the Social Security Act to provide for inclusion of the services of licensed practical nurses under medicare and medicaid..... S. 310
- (Introduced by Mr. Laxalt for Mr. Bartlett and others.) To amend the Internal Revenue Code of 1954 with respect to income earned abroad by U.S. citizens living or residing abroad..... S. 388
- (Introduced by Mr. Hansen for himself and others.)
To amend part B of title XI of the Social Security Act to assure appropriate participation by optometrists in the peer review and related activities under such part..... S. 410
- (Introduced by Mr. Ribicoff for himself and others.)
To amend title XVIII of the Social Security Act to authorize payment under the supplementary medical insurance program for optometric and medical vision care..... S. 514
- (Introduced by Mr. Stevens for himself and others.)
To amend title II of the Social Security Act to increase to \$5,100 the annual amount which individuals may earn without suffering deductions from benefits on account of excess earnings..... S. 588
- (Introduced by Mr. Clark for himself and others.)
To amend title II of the Social Security Act to establish a new consumer price index for older Americans for calculating automatic cost-of-living benefit increases, to provide for semiannual cost-of-living increases, and to modify the social security retirement test..... S. 780
- (Introduced by Mr. McIntyre for himself and others.) To amend the Internal Revenue Code of 1954 to provide income tax incentives for the conservation of energy used to heat or cool residences and commercial buildings, and for the utilization of renewable fuel energy sources..... S. 806
- (Introduced by Mr. Schwelker for himself and others.) To amend the Internal Revenue Code of 1954 to permit a taxpayer to deduct, or to claim a credit for, amounts paid as tuition to provide education for himself, for his spouse, or for his dependents..... S. 884
- (Introduced by Mr. Humphrey for himself and others.) To amend the Internal Revenue Code of 1954 to provide a tax credit for the purchase and installation of certain energy conservation devices in a taxpayer's principal residence and in other buildings..... S. 1284
- (Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 to permit a taxpayer to claim a credit for amounts paid as tuition to provide education for himself, for his spouse, or for his dependents, and to provide that such credit is refundable..... S. 2142
- (Introduced by Mr. Melcher for himself and others.)
To amend the Internal Revenue Code of 1954 to allow the payment of income tax on certain income support or deficiency payments to wheat and feed grain producers to be made in the year when the income normally received from the crops have been reported..... S. 2327
- (Introduced by Mr. Byrd of West Virginia for himself and others.) To authorize the Commodity Credit Corporation to finance export credit sales of agricultural commodities and to authorize non-market economy countries to participate in certain programs of the Commodity Credit Corporation... S. 2385
- (Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the exclusion from gross income of certain employer educational assistance programs..... S. 2388
- (Introduced by Mr. Nelson for himself and others.)
To amend the Social Security Act and the Internal Revenue Code of 1954 to provide that disability insurance benefits and the medicare program shall be financed from general revenues (pursuant to annual authorizations) rather than through the imposition of employment and self-employment taxes as at present, and to adjust the rates of such taxes (for purposes of financing the OASI program) accordingly..... S. 2508
- (Introduced by Mr. Melcher for himself and Mr. Burdick.) To amend sec. 2040 of the Internal Revenue Code of 1954 to provide that a spouse's services shall be taken into account in determining whether that spouse furnished adequate consideration for jointly held property for purposes of qualifying for an exclusion from the Federal estate tax..... S. 2858
- (Introduced by Mr. Church for himself and others.)
To implement the International Sugar Agreement between the United States and foreign countries; to protect the welfare of consumers of sugar and of those engaged in the domestic sugar-producing industry; to promote the export trade of the United States; and for other purposes..... S. 2990

MELCHER, JOHN, Montana—Continued

(Introduced by Mr. Williams for himself and others.) To amend the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 for the purpose of simplifying, clarifying, and improving Federal law relating to the regulation of employee benefit plans, to foster the establishment and maintenance of plans, and for other purposes..... S. 3017

(Introduced by Mr. Hansen for himself and others.) To amend the Internal Revenue Code of 1954 to provide pre-1969 tax treatment for capital gains... S. 3065

(Introduced by Mr. Moynihan for himself and others.) To amend the charitable deduction to taxpayers whether or not they itemize their personal deductions..... S. 3111

(Introduced by Mr. Melcher for himself and Mr. McGovern.) To amend the Internal Revenue Code of 1954 to make the investment tax credit applicable to certain agricultural buildings and their structural components..... S. 3250

(Introduced by Mr. Wallop for himself and others.) To amend the Internal Revenue Code of 1978 to exclude from gross income payments made under certain Federal and State cost-sharing programs... S. 3368

(Introduced by Mr. Wallop for himself and others.) To limit imports of feeder and slaughter cattle and to authorize a trade agreement for that purpose in lieu of statutory quotas..... S. 3453

(Introduced by Mr. Matsunaga for himself and others.) To amend the Internal Revenue Code of 1954 to allow a credit for contributions to the United States Olympic Committee..... S. 3455

AMENDMENTS

(Introduced by Mr. Church for himself and others.) To provide an optional retirement income credit or tax credit for the elderly for 1976..... Amdt. 190 to H.R. 3477

(Introduced by Mr. Moynihan for himself and others.) Re: Review of Canadian tax impact on U.S. broadcasters..... Amdt. 288 to H.R. 3477

To expedite required Federal permits and authority for oil pipelines from the west coast to northern tier inland States..... UP amdt. 1017 to H.R. 5208

To include negotiated subsistence allowances to State police officers from gross income for income tax purposes..... Amdt. 3261 to H.R. 12841

To give the decedent's and spouse's services adequate consideration in determining estate tax basis for jointly owned farms or business interests UP amdt. 2034 to H.R. 13511

Re: Conditional reductions in individual income tax rates for 1980-1983, based on limited Federal spending Amdt. 4057 to H.R. 13511

(Introduced by Mr. Nunn for himself and others.) Provides for additional reductions in individual income tax rates during calendar years 1980-1983 Amdt. 4064 to H.R. 13511

(Introduced by Mr. Bartlett for himself and others.) To amend the Emergency Petroleum Allocation Act of 1973 to exempt from controls deep stripper well crude oil production, and to clarify the original intent of the "stripper well" amendment..... Amdt. 4088 to H.R. 13511

SENATE CONCURRENT RESOLUTIONS

(Introduced by Mr. Dole for himself and others.) Disapproving Presidential action regarding the sugar industry..... S. Con. Res. 38

SENATE RESOLUTIONS

(Introduced by Mr. Roth for himself and others.) Disapproval of a proposed Internal Revenue Service reorganization..... S. Res. 475

Social security financing reform..... S. Res. 534

METCALF, LEE, Montana

AMENDMENTS

(Introduced by Mr. Stone for himself and others.) To amend title XVIII of the Social Security Act to authorize payment under the medicare program for certain services performed by chiropractors.....	S. 76	(Introduced by Mr. Church for himself and others.) To provide an optional retirement income credit or tax credit for the elderly for 1976.....	Amdt. 190 to H.R. 3477
(Introduced by Mr. Inouye for himself and others.) To amend the Social Security Act to provide for the payment of services by psychologists, and for other purposes.....	S. 123	(Introduced by Mr. Moynihan for himself and others.) Re: Review of Canadian tax impact on U.S. broadcasters.....	Amdt. 228 to H.R. 3477
(Introduced by Mr. Hansen for himself and others.) To amend part B of title XI of the Social Security Act to assure appropriate participation by optometrists in the peer review and related activities under such part.....	S. 410	(Introduced by Mr. Inouye for himself and others.) (In the nature of a substitute.) Provides for the coverage of the services of psychologists under medicare	Amdt. 450 to S. 123
SENATE RESOLUTIONS			
(Introduced by Mr. Ribicoff for himself and others.) To amend title XVIII of the Social Security Act to authorize payment under the supplementary medical insurance program for optometric and medical vision care.....	S. 514	(Introduced by Mr. Hollings for himself and others) Relating to customs duties on textiles...	S. Res. 324
(Introduced by Mr. Clark for himself and others.) To amend title XVIII of the Social Security Act to provide payment for rural health clinic services...	S. 708		
(Introduced by Mr. McIntyre for himself and others.) To amend the Internal Revenue Code of 1954 to provide income tax incentives for the conservation of energy used to heat or cool residences and commercial buildings, and for the utilization of renewable fuel energy sources.....	S. 806		
(Introduced by Mr. Church for himself and others.) To amend titles II, VII, XI, XVI, XVIII, and XIX of the Social Security Act to provide for the improved administration of the old-age, survivors, and disability insurance program, the supplemental security income program, and the medicare program by a newly established independent Social Security Administration, to separate social security trust fund items from the general Federal budget, to prohibit the mailing of certain notices with social security and supplemental security income benefit checks, and for other purposes.....	S. 1194		
To assist the States in raising revenues by encouraging more uniform severance taxes on coal and oil shale and to impose a countervailing duty on imported coal and oil shale.....	S. 1516		
(Introduced by Mr. Hathaway for himself and others.) To assure that an individual or family, whose income is increased by reason of a general increase in monthly social security benefits, will not, because of such general increase, suffer a loss of or reduction in the benefits the individual or family has been receiving under certain Federal or federally assisted programs.....	S. 1675		
To amend the Internal Revenue Code of 1954 to provide that income derived from the regulated sale of electrical energy will be exempt from income taxes, to impose an excise tax on the purchase of electrical energy from a public utility, and for other purposes.....	S. 2028		

METZENBAUM, HOWARD M., Ohio

(Introduced by Mr. Dole for himself and others.)
To provide that the changes made by the Tax Reform Act of 1976 to the exclusion for sick pay shall apply to taxable years beginning after Dec. 31, 1976.....

S. 4

(Introduced by Mr. Talmadge for himself and others.) To strengthen the capability of the Government to detect, prosecute, and punish fraudulent activities under the medicare and medicaid programs, and for other purposes.....

S. 143

(Introduced by Mr. Clark for himself and others.) To amend title XVIII of the Social Security Act to provide payment for rural health clinic services.....

S. 708

(Introduced by Mr. Church for himself and others.) To amend title II of the Social Security Act to revise the provisions relating to automatic cost-of-living increases in benefits, and for other purposes.....

S. 1243

(Introduced by Mr. Talmadge for himself and others.) To provide for the reform of the administrative and reimbursement procedures currently employed under the medicare and medicaid programs, and for other purposes.....

S. 1470

(Introduced by Mr. Heins for himself and others.) To amend the Antidumping Act of 1921, the Trade Act of 1974 and the Tariff Act of 1930 to improve procedures relating to the determination of certain unfair foreign trade practices.....

S. 2317

(Introduced by Mr. Wallop for himself and others.) To amend the Internal Revenue Code of 1978 to exclude from gross income payments made under certain Federal and State cost-sharing programs.....

S. 3388

(Introduced by Mr. Culver for himself and others.) To amend the Internal Revenue Code of 1954 to exclude from gross income a portion of payments made under certain Federal and State cost-sharing programs the primary purpose of which is conservation of soil and water resources, environmental protection or restoration, forest enhancement, or the provision of wildlife habitat.....

S. 3419

(Introduced by Mr. Matsunaga for himself and others.) To amend the Internal Revenue Code of 1954 to allow a credit for contributions to the United States Olympic Committee.....

S. 3455

AMENDMENTS

(Introduced by Mr. Metzzenbaum for himself and others.) To impose excise tax on business use of oil and natural gas.....

Amdt. 1505 to
H.R. 5263

To provide that the 10 percent investment credit shall be available with respect to properties 20 years or older, effective after Sept. 1, 1979.....

Amdt. 3699 to
H.R. 12511

To set a limit on the amount of increase in the charges to non-governmental charge payors for services which are subject to medicare-medicaid cost limitations.....

Amdt. 3662 to
H.R. 5285

To establish composition and responsibilities of Health Facilities Cost Commission as originally proposed in committee. Provides Secretary with authority to set limits on ancillary costs based on cost comparisons similar to those applied to routine costs.....

Amdt. 3653 to
H.R. 5285

To restore original provision concerning reimbursement of hospital-associated physicians.....

Amdt. 3684 to
H.R. 5285

Re: Investment tax credit for rehabilitated buildings.....

Amdt. 3979 to
H.R. 13511

(Introduced by Mr. Metzzenbaum for himself and others.) Re: Extension of investment tax credits to rehabilitation expenditures.....

Amdt. 4019 to
H.R. 13511

Re: Domestic sugar program.....

U.P. amdt. 2000
to H.R. 13750

SENATE RESOLUTIONS

(Introduced by Mr. Heins for himself and others.) Relating to unfair competition by foreign industries.....

S. Res. 279

(Introduced by Mr. Hollings for himself and others.) Relating to customs duties on textiles.....

S. Res. 324

SENATE CONCURRENT RESOLUTIONS

(Introduced by Mr. Glenn for himself and others.) Relating to disapproval of import relief to domestic producers of nuts, bolts, and large screws.....

S. Con.
Res. 66

MORGAN, ROBERT, North Carolina

(Introduced by Mr. Dole for himself and others.) To provide that the changes made by the Tax Reform Act of 1976 to the exclusion for sick pay shall apply to taxable years beginning after Dec. 31, 1976.....	S. 4	(Introduced by Mr. Morgan for himself and others.) To amend the Social Security Act and Internal Revenue Code to provide coverage under the social security system for Members of Congress and employees of the legislative branch.....	S. 2335
(Introduced by Mr. Stone for himself and others.) To amend title XVIII of the Social Security Act to authorize payment under the medicare program for certain services performed by chiropractors....	S. 76	(Introduced by Mr. Byrd of West Virginia for himself and others.) To authorize the Commodity Credit Corporation to finance export credit sales of agricultural commodities and to authorize non-market economy countries to participate in certain programs of the Commodity Credit Corporation...	S. 2335
(Introduced by Mr. Inouye for himself and others.) To amend the Social Security Act to provide for the payment of services by psychologists, and for other purposes.....	S. 123	(Introduced by Mr. Gravel for himself and others.) To amend the Internal Revenue Code of 1954 to defer from income certain amounts deferred pursuant to State or local public employee deferred compensation plans.....	S. 2627
(Introduced by Mr. Talmadge for himself and others.) To strengthen the capability of the Government to detect, prosecute, and punish fraudulent activities under the medicare and medicaid programs, and for other purposes.....	S. 149	(Introduced by Mr. Hollings for himself and others.) To amend the Trade Act of 1974.....	S. 2920
(Introduced by Mr. Goldwater for himself and others.) To repeal the earnings limitation of the Social Security Act for all workers age 65 and over	S. 148	(Introduced by Mr. Tower for himself and others.) To amend the Internal Revenue Code of 1954.....	S. 3285
(Introduced by Mr. Pell for himself and others.) To amend title VII of the Social Security Act to provide that benefit checks shall be mailed for delivery on the day preceding a Saturday, Sunday, or legal public holiday, and to amend sec. 3020 of title 38, United States Code, relating to the time of delivery of benefit checks paid under laws administered by the Veterans' Administration.....	S. 548	(Introduced by Mr. Wallop for himself and others.) To amend the Internal Revenue Code of 1954 to provide that nonresident aliens are taxable on gain from the sale or exchange of farming property and undeveloped real property at capital gains rates.....	S. 3414
(Introduced by Mr. Helms for himself and others.) To amend the Internal Revenue Code of 1954 to provide that certain liens for taxes shall not be valid unless actually entered and recorded in the office in which the lien is filed.....	S. 308	(Introduced by Mr. Morgan for himself and others.) To amend the tax laws of the United States to encourage the preservation of independent local newspapers	S. 3441
(Introduced by Mr. Morgan for himself and others.) To amend sec. 501(c) of the Internal Revenue Code of 1954.....	S. 1544	AMENDMENTS	
(Introduced by Mr. Stone for himself and others.) To amend the Internal Revenue Code of 1954 to exempt certain State and local government retirement systems from taxation, and for other purposes.....	S. 1587	(Introduced by Mr. Bayh for himself and others.) To authorize use of set-aside acreage for production of agricultural commodities used to produce fuels	Amdt. 1469 to H.R. 5208
(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 to permit heads of households to use the standard deduction used by married persons.....	S. 1644	(Introduced by Mr. Morgan for himself and others.) To provide coverage under the social security system for Members of Congress and employees of the legislative branch.....	Amdt. 1763 to H.R. 7200
(Introduced by Mr. Helms for himself and Mr. Morgan.) To amend the Internal Revenue Code of 1954 with respect to the net operating loss deduction allowable in the case of certain taxpayers	S. 1876	(Introduced by Mr. Glenn for himself and others.) To amend and extend the Export-Import Bank Act of 1945, and for other purposes.....	Amdt. 3661 to H.R. 13511
(Introduced by Mr. Gravel for himself and others.) To amend sec. 4040 of the Internal Revenue Code of 1954 to reduce the excise tax based on the investment income of private foundations from 4 percent to 2 percent.....	S. 2304	(Introduced by Mr. Morgan for himself and others.) Re: Tax-exempt status of certain reserve fund and share and deposit insurance organizations....	Amdt. 3689 to H.R. 13511
		To make permanent the ceiling on title XX funds and eliminate the child care setaside after fiscal year 1979.....	Amdt. 3851 to H.R. 13511

MORGAN, ROBERT, North Carolina—Continued

AMENDMENTS—Continued

(Introduced by Mr. Morgan for himself and others.) Re: Social services grants.....	Amdt. 3851 to H.R. 13511
(Introduced by Mr. Morgan for himself and others.) Re: Social security coverage.....	Amdt. 3852 to H.R. 13511
(Introduced by Mr. Hollings for himself and others.) Re: Elimination of textiles as products subject to negotiated tariff reductions.....	Amdt. 4016 to H.R. 13511
(Introduced by Mr. Hollings for himself and others.) Re: Elimination of textiles as products subject to negotiated tariff reductions.....	Amdt. 4017 to H.R. 13511
To adjust the personal exemption, earned income credit, zero bracket amount and tax bracket amounts for 1980.....	Amdt. 4033 to H.R. 13511
(Introduced by Mr. Nunn for himself and others.) Re: Conditional reductions in individual income tax rates for 1980-1983, based on limited Federal spending	Amdt. 4057 to H.R. 13511
(Introduced by Mr. Bumpers for himself and others.) Re: Reimbursement for certain medicare costs....	Amdt. 4491 to H.R. 13511
(Introduced by Mr. Javits for himself and others.) To include limited coverage for mental illness necessary care and services, except for long-term institutional care.....	Amdt. 4738 to H.R. 9434

SENATE RESOLUTIONS

(Introduced by Mr. Hollings for himself and others.) Relating to customs duties on textiles...	S. Res. 324
(Introduced by Mr. Pearson for himself and others.) Relating to the importance of increasing agricul- tural exports from the United States.....	S. Res. 447

MOYNIHAN, DANIEL PATRICK, New York

(Introduced by Mr. Bumpers for himself and others.) To amend title II of the Social Security Act to increase to \$4,600 the amount of outside earnings permitted without deductions from benefits thereunder.....	S. 87	To amend the Internal Revenue Code of 1954 to provide rules for the tax treatment of employees under certain profit sharing plans.....	S. 2148
(Introduced by Mr. Roth for himself and others.) College Tuition Tax Relief Act of 1977.....	S. 311	To amend the Employee Retirement Income Security Act of 1974 to provide additional time to study salary reduction and cash and deferred option profit-sharing plans.....	S. 2160
(Introduced by Mr. Inouye for himself and others.) To amend the Tariff Act of 1930 to exempt from duties and taxes supplies for certain additional classes of vessels.....	S. 369	(Introduced by Mr. Gravel for himself and others.) To amend sec. 4940 of the Internal Revenue Code of 1954 to reduce the excise tax based on the investment income of private foundations from 4 percent to 2 percent.....	S. 2204
(Introduced by Mr. Ribicoff for himself and others.) To amend title XVIII of the Social Security Act to authorize payment under the supplementary medical insurance program for optometric and medical vision care.....	S. 514	(Introduced by Mr. Heinz for himself and others.) To amend the Antidumping Act of 1921, the Trade Act of 1974 and the Tariff Act of 1930 to improve procedures relating to the determination of certain unfair foreign trade practices.....	S. 2317
(Introduced by Mr. Javits for himself and others.) To amend and improve the programs authorized under the Emergency Unemployment Compensation Act of 1974, and to extend such programs for 1 year, and for other purposes.....	S. 604	(Introduced by Mr. Moynihan for himself and others.) To authorize an appropriation to reimburse certain expenditures for social services provided by the States prior to Oct. 1, 1975, under titles I, IV, VI, X, XIV, and XVI of the Social Security Act.....	S. 2360
(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 with respect to contributions to candidates for public office.....	S. 1471	(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the exclusion from gross income of certain employer educational assistance programs.....	S. 2388
(Introduced by Mr. Moynihan for himself and Mr. Anderson.) To amend the Internal Revenue Code of 1954 to allow a credit against tax for amounts paid by an individual as elementary or secondary school tuition for the education of his dependent children.....	S. 1570	(Introduced by Mr. Hathaway for himself and others.) To amend the Social Security Act and the Internal Revenue Code of 1954 to provide for Federal participation in the costs of the old-age, survivors, and disability insurance program and medicare program, with appropriate reductions in social security taxes to reflect such participation, and with a substantial increase in the amount of an individual's annual earnings which may be counted for benefit and tax purposes.....	S. 2501
To amend pt. A of title IV of the Social Security Act so as to provide, for a 1-year period, further Federal financial participation in State programs carried out pursuant to plans approved under such part.....	S. 1782	(Introduced by Mr. Nelson for himself and others.) To amend the Social Security Act and the Internal Revenue Code of 1954 to provide that disability insurance benefits and the medicare program shall be financed from general revenues (pursuant to annual authorizations) rather than through the imposition of employment and self-employment taxes as at present, and to adjust the rates of such taxes (for purposes of financing the OASI program) accordingly.....	S. 2503
(Introduced by Mr. Cranston for himself and others.) To amend the Social Security Act to strengthen and improve the program of Federal support for foster care of dependent children with special needs, and for other purposes.....	S. 1928	(Introduced by Mr. Javits for himself and others.) To amend title XIX of the Social Security Act to provide that certain handicapped individuals shall be eligible for medical assistance.....	S. 2505
(Introduced by Mr. Moynihan for himself and others.) To replace the existing Federal welfare programs with a single, coordinated program to seek to assure jobs training, and income supplementation for low income citizens able to work and income support for low income citizens in need who are not available for work by reason of disability, age, or family circumstance.....	S. 2064	(Introduced by Mr. Haskell for himself and Mr. Moynihan.) To provide for a study of methods by which individuals could be aided in filing their income tax returns.....	S. 2747
(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 to permit a taxpayer to claim a credit for amounts paid as tuition to provide education for himself, for his spouse, or for his dependents, and to provide that such credit is refundable.....	S. 2142		

MOYNIHAN, DANIEL PATRICK, New York—Continued

AMENDMENTS

(Introduced by Mr. Hollings for himself and others.) To amend the Trade Act of 1974.....	S. 2920	(Introduced by Mr. Church for himself and others.) To provide an optional retirement income credit or tax credit for the elderly for 1976.....	Amdt. 190 to H.R. 3477
To authorize the home production of beer and wine	S. 2930	(Introduced by Mr. Moynihan for himself and others.) To provide an accelerated depreciation allowance for investments in high unemployment areas	Amdt. 191 to H.R. 3477
(Introduced by Mr. Ribicoff for himself and others.) To amend the Internal Revenue Code of 1954 to provide relief to residential and certain institu- tional users of refined petroleum products in the event of a Presidential adjustments of imports of petroleum.....	S. 3057	(Introduced by Mr. Moynihan for himself and others.) Re: Review of Canadian tax impact on U.S. broadcasters.....	Amdt. 228 to H.R. 3477
(Introduced by Mr. Moynihan for himself and others.) To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions	S. 3111	To provide substitute language for sec. 305, which provides for a more specific earned income disregard	UP amdt. 1051 to H.R. 9346
(Introduced by Mr. Danforth for himself and others.) To amend the Antidumping Act, 1921, the Tariff Act of 1930, sec. 801 of the Revenue Act of 1916, and for other purposes.....	S. 3127	(Introduced by Mr. Moynihan for himself and others.) To allow refined petroleum product im- port fee credit.....	Amdt. 1525 to H.R. 5263
To extend the time period for congressional study of certain fringe benefits.....	S. 3145	Re AFDC earned income disregard.....	Amdt. 1618 to H.R. 9346
To amend title XX of the Social Security Act to pro- vide for an expanded social services program, to promote consultation and cooperative efforts among States, localities, and other local public and private agencies to coordinate services, to extend certain provisions of P.L. 94-401, and for other purposes	S. 3148	To clarify that only the U.S. Supreme Court can determine the constitutionality of the provisions of tuition tax credit legislation.....	Amdt. 3474 to H.R. 12050
To amend the Internal Revenue Code of 1954 with respect to loan guarantees for the assistance of the city of New York.....	S. 3149	(Introduced by Mr. Nelson for himself and others.) To amend the tariff schedules of the United States respecting the tariff treatment accorded to certain plastics or rubber.....	Amdt. 3478 to H.R. 5265
To amend the Internal Revenue Code of 1954 with respect to financial assistance for the city of New York	S. 3150	To permit certain State power authorities to sell power financed by industrial development bonds to private utilities.....	UP amdt. 2024 to H.R. 13511
For the relief of the Manhattan Bowery Corp. of New York, N.Y.....	S. 3400	To add a new title embodying a program for child adoption assistance.....	UP amdt. 2032 to H.R. 13511
To amend the Internal Revenue Code of 1954 to al- low a taxpayer who does not itemize his deduc- tions to deduct amounts paid as State and local income taxes from gross income.....	S. 3497	To allow employees of nonprofit organizations to transfer assets of their prior retirement plans to such plans of a new employer.....	Amdt. 3976 to H.R. 13511
(Introduced by Mr. Moynihan for himself and others.) To amend the Social Security Act to im- prove the operation of the aid to families with dependent children program and thereby provide fiscal relief for State and local welfare costs as a first step toward providing Federal funding equal to at least 75 percent of the present level of State and local welfare costs.....	S. 3505	To provide that sponsors of a housing project, as well as a bank, be treated as a tenant stockholder for a period of 3 years.....	Amdt. 3978 to H.R. 13511
		To make several technical and clerical corrections in the bill.....	UP amdt. 2046 to H.R. 13511
		(Introduced by Mr. Welcker for himself and others.) Re: Tax credit for investment in new stock issues..	Amdt. 3845 to H.R. 13511
		(Introduced by Mr. Nelson for himself and others.) Re: Hospital reimbursement reforms and hospital cost containment.....	Amdt. 3848 to H.R. 13511
		Re: Modification of limitations on industrial devel- opment bond financing for the local furnishing of electricity	Amdt. 4011 to H.R. 13511
		Re: Treatment of certain employee's trusts or- ganized to invest in real estate.....	Amdt. 3977 to H.R. 13511

MOYNIHAN, DANIEL PATRICK, New York—Continued

AMENDMENTS—Continued

- (Introduced by Mr. Moynihan for himself and Mr. Cranston.) Re: Definition of Vietnam veterans... Amdt. 4013 to H.R. 13511
- (Introduced by Mr. Moynihan for himself and Mr. Cranston.) Re: Definition of Vietnam veterans... Amdt. 4015 to H.R. 13511
- (Introduced by Mr. Hollings for himself and others.) Re: Elimination of textiles as products subject to negotiated tariff reductions..... Amdt. 4016 to H.R. 13511
- (Introduced by Mr. Hollings for himself and others.) Re: Elimination of textiles as products subject to negotiated tariff reductions..... Amdt. 4017 to H.R. 13511
- (Introduced by Mr. Bumpers for himself and others.) Re: Reimbursement for certain medicare costs.... Amdt. 4491 to H.R. 13511
- To permit certain public State power authorities to sell power financed by industrial development bonds to private utilities..... UP amdt. 2018 to H.R. 13511
- To modify certain rules that relate to the ability of shareholders in cooperative housing corporations to deduct their real estate taxes and interest..... UP amdt. 2015 to H.R. 13511
- To amend the definition of Vietnam-era veteran for purposes of the targeted jobs credit..... UP amdt. 2016 to H.E. 13511

SENATE CONCURRENT RESOLUTIONS

- (Introduced by Mr. Dole for himself and others.) Regarding imposition of import fees on crude oil S. Con. Res. 78

MUSKIE, EDMUND S., Maine

(Introduced by Mr. Glenn for himself and others.)
To provide for review and reauthorization of tax expenditure provisions every 5 years, and for other purposes..... S. 125

(Introduced by Mr. Clark for himself and others.)
To amend title XVIII of the Social Security Act to provide payment for rural health clinic services... S. 708

(Introduced by Mr. McClellan for himself and others.) To amend the Internal Revenue Code of 1954 to exempt certain corporations from the provisions requiring the accrual method of accounting for corporations engaged in farming..... S. 1227

(Introduced by Mr. Gravel for himself and others.)
To amend sec. 4940 of the Internal Revenue Code of 1954 to reduce the excise tax based on the investment income of private foundations from 4 percent to 2 percent..... S. 2204

(Introduced by Mr. Moynihan for himself and others.) To authorize an appropriation to reimburse certain expenditures for social services provided by the States prior to Oct. 1, 1975, under titles I, IV, VI, X, XIV, and XVI of the Social Security Act..... S. 2380

To amend the Internal Revenue Code of 1954 to provide that service performed by a citizen of the United States as an employee of the Roosevelt Campobello International Park Commission shall constitute employment for purposes of the Federal Unemployment Tax Act..... S. 3278

AMENDMENTS

(Introduced by Mr. McClellan for himself and others.) To postpone the effective date of changes made by the Tax Reform Act of 1976 in the method of accounting for certain corporations engaged in farming..... Amdt. 219 to H.R. 3477

(Introduced by Mr. Muskie for himself and others.)
Re: Extension of antirecession assistance program through fiscal year 1982..... Amdt. 244 to H.R. 3477

To treat employment of U.S. citizens by the Roosevelt Campobello International Park Commission as employment under the Federal Unemployment Tax Act..... UP amdt. 1731 to H.R. 12380

(Introduced by Mr. Muskie for himself and others.)
To clarify the congressional intent of the joint resolution with respect to the effect of a State legislature's action of rescission..... Amdt. 3678 to H.R. 13511

(Introduced by Mr. Glenn for himself and others.)
To amend and extend the Export-Import Bank Act of 1945, and for other purposes..... Amdt. 3681 to H.R. 13511

Re: Sunset Act of 1978..... Amdt. 3849 to H.R. 13511

(Introduced by Mr. Packwood for himself and others.) Re: Tuition tax credit..... Amdt. 3680 to H.R. 13511

(Introduced by Mr. Hollings for himself and others.)
Re: Elimination of textiles as products subject to negotiated tariff reductions..... Amdt. 4016 to H.R. 13511

(Introduced by Mr. Hollings for himself and others.)
Re: Elimination of textiles as products subject to negotiated tariff reductions..... Amdt. 4017 to H.R. 13511

SENATE RESOLUTIONS

(Introduced by Mr. Hathaway for himself and others.) To disapprove waiver of the countervailing duty on certain items of Government subsidized fish imported from Canada..... S. Res. 483

NELSON, GAYLORD, Wisconsin

(Introduced by Mr. Nelson for himself and Mr. Hathaway.) To amend the Internal Revenue Code of 1954.....	S. 1229	(Introduced by Mr. Dole for himself and others.) To amend the Internal Revenue Code of 1954 to permit a limited individual retirement deduction to individuals who are participants in retirement plans.....	S. 2403
(Introduced by Mr. McIntyre for himself and others.) To amend the Tariff Act of 1930 and the Tariff Schedules of the United States to reduce the burden of paperwork involved in the customs entry process for travelers and goods entering the United States.....	S. 1405	(Introduced by Mr. Nelson for himself and others.) To amend the Social Security Act and the Internal Revenue Code of 1954 to provide that disability insurance benefits and the medicare program shall be financed from general revenues (pursuant to annual authorizations) rather than through the imposition of employment and self-employment taxes as at present, and to adjust the rates of such taxes (for purposes of financing the OASI program) accordingly.....	S. 2503
(Introduced by Mr. Culver for himself and others.) To amend the Internal Revenue Code of 1954 to provide for a deduction for additions to a reserve for product liability losses.....	S. 1611	(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to provide an equitable tax structure for small and independent companies, and for other purposes..	S. 2609
(Introduced by Mr. McIntyre for himself and others.) To amend the Employee Retirement Income Security Act of 1974 to implement certain recommendations of the Commission on Federal Paperwork with respect to such act, to facilitate the establishment of employee retirement plans by small businesses, and for other purposes.....	S. 1745	(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to provide simplification, reform, and relief for small business.....	S. 2742
(Introduced by Mr. Nelson for himself and others.) To amend the Small Business Investment Act of 1958, and for other purposes.....	S. 1815	(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to provide a more equitable estate tax treatment of joint interests in farm and closely held business property.....	S. 2865
To amend the Social Security Act and the Internal Revenue Code of 1954 to strengthen the financing of the social security system, to reduce the effect of wage and price fluctuation on the system's benefit structure, and to eliminate from that system gender-based distinctions.....	S. 1902	To provide that future Federal employees will be covered by social security and may elect not to be covered by the applicable Federal employees retirement system, that current Federal employees may elect to be covered by social security and if they so elect may elect to discontinue being covered by a retirement system for Federal employees and have retirement credits under any such system transferred to social security.....	S. 2880
(Introduced by Mr. Byrd of West Virginia for himself and others.) To amend sec. 218 of the Social Security Act to require that States having agreements entered into thereunder will continue to make social security payments and reports on a calendar-quarter basis.....	S. 1967	(Introduced by Mr. Dole for himself and others.) To disregard, for purposes of certain taxes imposed by the Internal Revenue Code of 1954 with respect to employees, certain changes since 1975 in the treatment of individuals as employers.....	S. 3007
(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 to permit a taxpayer to claim a credit for amounts paid as tuition to provide education for himself, for his spouse, or for his dependents, and to provide that such credit is refundable.....	S. 2142	(Introduced by Mr. DeConcini for himself and others.) To provide for the administration of the Internal Revenue Code of 1954 without regard to certain revenue rulings relating to the definition of the term "employee".....	S. 3037
(Introduced by Mr. Curtis for himself and Mr. Nelson.) To amend the Internal Revenue Code of 1954 to equalize the treatment of charitable contributions and investment tax credits for certain cooperatives and their members.....	S. 2216	(Introduced by Mr. Culver for himself and Mr. Nelson.) To amend the Internal Revenue Code of 1954 to provide for a deduction for certain amounts paid into a reserve for product liability losses and expenses, to provide a deduction for certain amounts paid to captive insurers, and for other purposes.....	S. 3049
(Introduced by Mr. Moynihan for himself and others.) To authorize an appropriation to reimburse certain expenditures for social services provided by the States prior to Oct. 1, 1975, under titles I, IV, VI, X, XIV, and XVI of the Social Security Act.....	S. 2360	(Introduced by Mr. Nelson for himself and Mr. Curtis.) To amend the Internal Revenue Code of 1954 with respect to the tax treatment of small business investment companies electing to be taxed as regulated investment companies.....	S. 3345
(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the exclusion from gross income of certain employer educational assistance programs.....	S. 2368		

NELSON, GAYLORD, Wisconsin—Continued

To amend the Internal Revenue Code of 1954 to provide an exclusion from gross income of the first \$1,500 of net capital gains.....	S. 3410	(Introduced by Mr. Nelson for himself and others.) Re: Alternative minimum tax.....	Amdt. 3974 to H.R. 13511
To amend the Internal Revenue Code of 1954 to exclude from gross income the value of stock received under qualified dividend reinvestment plans	S. 3490	(Introduced by Mr. Church for himself and others.) Re: Income tax exclusion for amounts from sale of principal residence.....	Amdt. 4031 to H.R. 13511
(Introduced by Mr. Haskell for himself and Mr. Nelson.) To provide for the valuation of options to purchase stock in a small business.....	S. 3436	(Introduced by Mr. Nelson for himself and others.) Re: Accelerated depreciation for small business..	Amdt. 4041 to H.R. 13511
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to change the period for the payment of taxes under sec. 4181(a) of such code.....	S. 3466	(Introduced by Mr. Hatch for himself and others.) Re: Prohibition of Treasury Department fringe benefit regulations.....	Amdt. 4048 to H.R. 13511
To amend the Internal Revenue Code of 1954 to provide simplification, reform, and relief for small business	S. 3493	(Introduced by Mr. Packwood for himself and others.) Re: Income tax exclusion for amend-ments from sale of principal residence.....	Amdt. 4050 to H.R. 13511
To amend the Internal Revenue Code of 1954 to provide for rapid amortization of property required to be placed in service for occupational safety and health purposes, and for other purposes.....	S. 3526	(Introduced by Mr. Nelson for himself and others.) Re: Accelerated depreciation for small businesses	Amdt. 4058 to H.R. 13511
		(Introduced by Mr. Nelson for himself and others.) Relating to the Full Employment and Balanced Growth Act of 1977 (Humphrey-Hawkins).....	Amdt. 4083 to H.R. 13511
		(Introduced by Mr. Culver for himself and others.) To provide for a deduction for certain amounts paid into a reserve for product liability losses and expenses; to provide a deduction for certain amounts paid to captive insurers.....	Amdt. 4085 to H.R. 13511
		Re: Accelerated and simplified depreciation for small business ADR change.....	Amdts. 4482 and 4483 to H.R. 13511
AMENDMENTS			
(Introduced by Mr. Church for himself and others.) To provide an optional retirement income credit or tax credit for the elderly for 1976.....	Amdt. 190 to H.R. 3477		
To correct a technical error in the bill.....	UP amdt. 1069 to H.R. 9346		
(Introduced by Mr. Nelson for himself and others.) To delete sec. 523, "Community, Work and Training Programs" from the Finance Committee reported bill.....	Amdt. 1696 to H.R. 7200		
(Introduced by Mr. Nelson for himself and others.) To revise provisions with regard to determining costs	Amdt. 3477 to H.R. 5285		
(Introduced by Mr. Nelson for himself and others.) To amend the tariff schedules of the United States respecting the tariff treatment accorded to certain plastics or rubber.....	Amdt. 3478 to H.R. 5285		
Re: Accelerated and simplified depreciation for small businesses.....	Amdt. 3690 to H.R. 13511		
(Introduced by Mr. Nelson for himself and others.) To amend the tax law to provide for accelerated depreciation for small business.....	Amdt. 3900 to H.R. 13511		
(Introduced by Mr. Welcker for himself and others.) Re: Tax credit for investment in new stock issues..	Amdt. 3845 to H.R. 13511		
(Introduced by Mr. Nelson for himself and others.) Re: Accelerated and simplified depreciation for small businesses.....	Amdt. 3846 to H.R. 13511		
(Introduced by Mr. Nelson for himself and Mr. Leahy.) Re: Exclusion from gross income of 60 percent of long-term capital gain.....	Amdt. 3973 to H.R. 13511		

NUNN, SAM, Georgia

(Introduced by Mr. Talmadge for himself and others.) To strengthen the capability of the Government to detect, prosecute, and punish fraudulent activities under the medicare and medicaid programs, and for other purposes..... S. 143

(Introduced by Mr. Goldwater for himself and others.) To repeal the earnings limitation of the Social Security Act for all workers age 65 and over S. 146

(Introduced by Mr. Laxalt for himself and others.) To amend medicare provisions as they relate to rural health facilities..... S. 916

To amend the Social Security Act to authorize the issuance of regulations for sec. 459, and for other purposes S. 1128

(Introduced by Mr. Talmadge for himself and others.) To provide for the reform of the administrative and reimbursement procedures currently employed under the medicare and medicaid programs, and for other purposes..... S. 1470

(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 with respect to contributions to candidates for public office..... S. 1471

To amend pt. D of title IV of the Social Security Act so as to extend through Sept. 30, 1979, the period with respect to which States may receive payment on account of certain child support collection and paternity determination services, and for other purposes..... S. 1725

(Introduced by Mr. Byrd of West Virginia for himself and others.) To amend sec. 218 of the Social Security Act to require that States having agreements entered into thereunder will continue to make social security payments and reports on a calendar-quarter basis..... S. 1967

(Introduced by Mr. Morgan for himself and others.) To amend the Social Security Act and Internal Revenue Code to provide coverage under the social security system for Members of Congress and employees of the legislative branch..... S. 2335

(Introduced by Mr. Hollings for himself and others.) To amend the Trade Act of 1974..... S. 2920

(Introduced by Mr. Hansen for himself and others.) To amend the Internal Revenue Code of 1954 to provide pre-1969 tax treatment for capital gains... S. 3065

(Introduced by Mr. Talmadge for himself and others.) To provide for demonstration programs to train and employ AFDC recipients as homemakers and home health aides..... S. 3544

AMENDMENTS

(Introduced by Mr. Packwood for himself and others.) To repeal limitations on investment tax credit of certain mutual savings banks, domestic building and loan associations, and cooperative banks Amdt. 229 to H.R. 3477

To reaffirm HEW interpretation that States are required to continue to retain support payments in excess of the regular monthly support order as reimbursement for past assistance payments..... UP amdt. 946 to H.R. 3387

(Introduced by Mr. Morgan for himself and others.) To provide coverage under the social security system for Members of Congress and employees of the legislative branch..... Amdt. 1763 to H.R. 7200

To delete requirement that skilled nursing facilities participate in both medicare and medicaid..... Amdt. 3583 to H.R. 5295

To provide for additional deductions in individual income tax rates during calendar years 1960, 1961, and 1963, contingent, for each additional reduction, upon the Federal Government meeting certain limitations on Federal spending..... Amdt. 4064 to H.R. 13511

(Introduced by Mr. Morgan for himself and others.) Re: Social security coverage..... Amdt. 3852 to H.R. 13511

(Introduced by Mr. Hollings for himself and others.) Re: Elimination of textiles as products subject to negotiated tariff reductions..... Amdt. 4016 to H.R. 13511

(Introduced by Mr. Hollings for himself and others.) Re: Elimination of textiles as products subject to negotiated tariff reductions..... Amdt. 4017 to H.R. 13511

(Introduced by Mr. Nunn for himself and others.) Re: Conditional reductions in individual income tax rates for 1960-1963, based on limited Federal spending Amdt. 4057 to H.R. 13511

(Introduced by Mr. Nunn for himself and others.) Provides for additional reductions in individual income tax rates during calendar years 1960-1963 Amdt. 4064 to H.R. 13511

SENATE RESOLUTIONS

(Introduced by Mr. Hollings for himself and others.) Relating to customs duties on textiles... S. Res. 324

(Introduced by Mr. Griffin for himself and others.) Relating to disapproval of proposed social security standards..... S. Res. 416

Social security financing reform..... S. Res. 534

PACKWOOD, BOB, Oregon

(Introduced by Mr. Hansen for himself and others.) To establish a program of comprehensive medical, hospital, and dental care as protection against the cost of ordinary and catastrophic illness by requiring employers to make insurance available to each employee and his family, by Federal financing of insurance for persons of low income, in whole or in part according to ability to pay, and by assuring the availability of insurance to all persons regardless of medical history, and on a guaranteed renewable basis.....	S. 218	(Introduced by Mr. Jackson for himself and others.) To amend the Federal Unemployment Tax Act so as to exclude from coverage thereunder agricultural hand-harvest labor performed by a full-time student under the age of sixteen (16) years.....	S. 2781
(Introduced by Mr. Roth for himself and others.) College Tuition Tax Relief Act of 1977.....	S. 311	(Introduced by Mr. Hansen for himself and others.) To amend the Internal Revenue Code of 1954 to provide pre-1969 tax treatment for capital gains...	S. 3095
To extend to all unmarried individuals the full tax benefits of income splitting now enjoyed by married individuals filing joint returns.....	S. 515	(Introduced by Mr. Danforth for himself and others.) To amend the Antidumping Act, 1921, the Tariff Act of 1930, sec. 801 of the Revenue Act of 1916, and for other purposes.....	S. 3127
(Introduced by Mr. Clark for himself and others.) To amend title XVIII of the Social Security Act to provide payment for rural health clinic services....	S. 708	To amend the Internal Revenue Code of 1954 and the Social Security Act to provide that amounts received under qualified group legal services plans shall be excluded from wages for purposes of the Federal Unemployment Tax Act and the Federal Insurance Contributions Act.....	S. 3333
(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 with respect to contributions to candidates for public office.....	S. 1471		
To amend the Internal Revenue Code of 1954 to permit heads of households to use the standard deduction used by married persons.....	S. 1644		
(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 to permit heads of households to use the standard deduction used by married persons....	S. 1644		
(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 to provide the same tax exemptions and general tax treatment to recognized Indian tribes as are applicable to other governmental units.....	S. 2130		
(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 to permit a taxpayer to claim a credit for amounts paid as tuition to provide education for himself, for his spouse, or for his dependents, and to provide that such credit is refundable.....	S. 2142		
(Introduced by Mr. Gravel for himself and others.) To amend sec. 4940 of the Internal Revenue Code of 1954 to reduce the excise tax based on the investment income of private foundations from 4 percent to 2 percent.....	S. 2204		
(Introduced by Mr. Packwood for himself and Mr. Ribicoff.) To amend the Internal Revenue Code to clarify the tax status of income from lending of securities by exempt organizations.....	S. 2264		
(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the exclusion from gross income of certain employer educational assistance programs	S. 2383		

PACKWOOD, BOB, Oregon—Continued

AMENDMENTS

To delete the \$50 tax rebate and the \$50 special payments	Amdt. 187 to H.R. 3477	(Introduced by Mr. Nelson for himself and others.) Re: Accelerated depreciation for small business.....	Amdt. 4041 to H.R. 13511
(Introduced by Mr. Matsunaga for himself and Mr. Packwood.) To provide an increase in standard deduction and zero rate bracket for single persons from \$2,200 to \$2,400.....	Amdt. 194 to H.R. 3477	(Introduced by Mr. Packwood for himself and others.) Re: Income tax exclusion for amendments from sale of principal residence.....	Amdt. 4050 to H.R. 13511
(Introduced by Mr. Huddleston for himself and others.) To provide for a withholding tax on certain gambling winnings.....	Amdt. 206 to H.R. 3477	Re: Increased percentage of contribution qualifying for political contributions credit.....	Amdt. 4052 to H.R. 13511
(Introduced by Mr. Packwood for himself and others.) To repeal limitations on investment tax credit of certain mutual savings banks, domestic building and loan associations, and cooperative banks	Amdt. 229 to H.R. 3477	(Introduced by Mr. Packwood for himself and Mr. Kennedy.) Re: Increased percentage of contributions qualifying for political contributions credit.....	Amdt. 4053 to H.R. 13511
(Introduced by Mr. Danforth for himself and others.) To provide a refundable tax credit for State and local governments and nonprofit organizations	Amdt. 1558 to H.R. 9346	(Introduced by Mr. Nelson for himself and others.) Re: Accelerated depreciation for small businesses	Amdt. 4058 to H.R. 13511
(Introduced by Mr. Danforth for himself and others.) To reduce social security contributions rate for public and nonprofit employers.....	Amdt. 1615 to H.R. 9346	To establish the reduced corporate tax rates for 1979 and 1982.....	Amdts. 4140- 4143 to H.R. 13511
To clarify that only the U.S. Supreme Court can determine the constitutionality of the provisions of tuition tax credit legislation.....	Amdt. 3474 to H.R. 12050	To add college tuition tax credits to H.R. 13511.....	UP amdt. 1991 to H.R. 13511
To provide for reduced corporate tax rates.....	UP amdt. 2001 (division 1) to H.R. 13511		
To provide tax credit for tuitions.....	Amdt. 3880 to H.R. 13511		
To provide tax credit for tuitions and reductions in income tax rates for middle income taxpayers....	Amdt. 4012 to H.R. 13511		
To eliminate Domestic International Sales Corporations	UP amdt. 2001 (division 2) to H.R. 13511		
(Introduced by Mr. Danforth for himself and others.) To eliminate the authorization of \$500 million in fiscal relief for States and local governments	Amdt. 3806 to H.R. 13511		
(Introduced by Mr. Nelson for himself and others.) To amend the tax law to provide for accelerated depreciation for small business.....	Amdt. 3800 to H.R. 13511		
(Introduced by Mr. Nelson for himself and others.) Re: Accelerated and simplified depreciation for small businesses.....	Amdt. 3846 to H.R. 13511		
(Introduced by Mr. Packwood for himself and others.) Re: Tuition tax credit.....	Amdt. 3880 to H.R. 13511		
Re: Tuition tax credit; individual tax cuts.....	Amdt. 4012 to H.R. 13511		
(Introduced by Mr. Church for himself and others.) Re: Income tax exclusion for amounts from sale of principal residence.....	Amdt. 4081 to H.R. 13511		

PEARSON, JAMES B., Kansas

To amend title II of the Social Security Act so as to provide that the deduction from benefits due to excess earnings shall be reduced to \$1 for each \$3 of earnings on those earnings in excess of a floor amount but not less than twice such floor amount.

S. 268

(Introduced by Mr. Pearson for himself and others.) To amend title XVIII of the Social Security Act to authorize payment under the supplementary medical insurance program for services furnished by physician extenders.

S. 484

(Introduced by Mr. Clark for himself and others.) To amend title XVIII of the Social Security Act to provide payment for rural health clinic services.

S. 708

(Introduced by Mr. Pearson for himself and others.) To amend the Internal Revenue Code of 1954 to eliminate the exclusive use requirement for deducting expenses attributable to a personal residence used for certain home industries.

S. 740

To amend the Internal Revenue Code of 1954 to exempt certain agricultural aircraft from the aircraft use tax, to provide for the refund of the gasoline tax to the agricultural aircraft operator with the consent of the farmer, and for other purposes.

S. 775

(Introduced by Mr. Pearson for himself and Mr. Dole.) To amend sec. 108 of the Internal Revenue Code of 1954 to provide that bonds issued to finance facilities for production and purification of synthetic natural gas by coal gasification not be considered industrial development bonds, and for other purposes.

S. 965

(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 to permit a taxpayer to claim a credit for amounts paid as tuition to provide education for himself, for his spouse, or for his dependents, and to provide that such credit is refundable.

S. 2142

(Introduced by Mr. Byrd of West Virginia for himself and others.) To authorize the Commodity Credit Corporation to finance export credit sales of agricultural commodities and to authorize non-market economy countries to participate in certain programs of the Commodity Credit Corporation.

S. 2385

(Introduced by Mr. Church for himself and others.) To implement the International Sugar Agreement between the United States and foreign countries; to protect the welfare of consumers of sugar and of those engaged in the domestic sugar-producing industry; to promote the export trade of the United States; and for other purposes.

S. 2900

AMENDMENTS

Re: Revision of item of tax preference under the minimum tax relating to intangible drilling expenses in excess of related income.

Amdt. 222 to
H.R. 3477

(Introduced by Mr. Culver for himself and others.) To provide for a deduction for certain amounts paid into a reserve for product liability losses and expenses; to provide a deduction for certain amounts paid to captive insurers.

Amdt. 4085 to
H.R. 13511

SENATE RESOLUTIONS

(Introduced by Mr. Pearson for himself and others.) Relating to the importance of increasing agricultural exports from the United States.

S. Res. 447

PELL, CLAIBORNE, Rhode Island

(Introduced by Mr. Kennedy for himself and others.) To create a national system of health security.....	S. 8	(Introduced by Mr. Church for himself and others.) To amend titles II, VII, XI, XVI, XVIII, and XIX of the Social Security Act to provide for the improved administration of the old-age, survivors, and disability insurance program, the supplemental security income program, and the medicare program by a newly established independent Social Security Administration, to separate social security trust fund items from the general Federal budget, to prohibit the mailing of certain notices with social security and supplemental security income benefit checks, and for other purposes.....	S. 1194
(Introduced by Mr. Dole for himself and others.) To provide that the changes made by the Tax Reform Act of 1976 to the exemption for sick pay shall apply to taxable years beginning after Dec. 31, 1976.....	S. 4	(Introduced by Mr. Ribicoff for himself and others.) To strengthen and improve the early and periodic screening, diagnosis, and treatment program, and for other purposes.....	S. 1392
(Introduced by Mr. Stone for himself and others.) To amend title XVIII of the Social Security Act to authorize payment under the medicare program for certain services performed by chiropractors....	S. 76	(Introduced by Mr. Talmadge for himself and others.) To provide for the reform of the administrative and reimbursement procedures currently employed under the medicare and medicaid programs, and for other purposes.....	S. 1470
(Introduced by Mr. Brooke for himself and others.) To amend the Internal Revenue Code.....	S. 97	(Introduced by Mr. Cranston for himself and others.) To amend the Social Security Act to strengthen and improve the program of Federal support for foster care of dependent children with special needs, and for other purposes.....	S. 1928
(Introduced by Mr. Inouye for himself and others.) To amend the Social Security Act to provide for the payment of services by psychologists, and for other purposes.....	S. 123	(Introduced by Mr. Cranston for himself and others.) To amend title XVIII of the Social Security Act to enable certain individuals to enroll in the insurance program established by such title... For the relief of William J. Games.....	S. 1998 S. 2007
(Introduced by Mr. Talmadge for himself and others.) To strengthen the capability of the Government to detect, prosecute, and punish fraudulent activities under the medicare and medicaid programs, and for other purposes.....	S. 143	(Introduced by Mr. Ribicoff for himself and others.) To amend title XVIII of the Social Security Act for purpose of including out-patient rehabilitation services among the benefits of the medicare program.....	S. 2047
(Introduced by Mr. Church for himself and others.) To amend the Social Security Act to roll back the deductible and coinsurance charges under part A of medicare to the 1976 levels, and for other purposes.....	S. 185	(Introduced by Mr. Hollings for himself and others.) To amend the Trade Act of 1974.....	S. 2920
(Introduced by Mr. Ribicoff for himself and others.) To amend title XVIII of the Social Security Act to authorize payment under the supplementary medical insurance program for optometric and medical vision care.....	S. 514	(Introduced by Mr. Ribicoff for himself and others.) To amend the Internal Revenue Code of 1954 to provide relief to residential and certain institutional users of refined petroleum products in the event of Presidential adjustments of imports of petroleum.....	S. 3057
(Introduced by Mr. Pell for himself and others.) To amend title VII of the Social Security Act to provide that benefit checks shall be mailed for delivery on the day preceding a Saturday, Sunday, or legal public holiday, and to amend sec. 3020 of title 38, United States Code, relating to the time of delivery of benefit checks paid under laws administered by the Veterans' Administration.....	S. 543	(Introduced by Mr. Bayh for himself and others.) To amend the Tax Reform Act of 1976.....	S. 3301
To provide for a study of the feasibility of allowing individuals, during their working years, voluntarily to make additional contributions to the social security program established by title II of the Social Security Act and during retirement to receive additional social security benefits based on such additional contributions.....	S. 663	(Introduced by Mr. Eagleton for himself and others.) To permit the distribution to charity of profits arising from the advance refunding of State and local obligations before the publication of Treasury News Release WS 1007 prohibiting such distributions and to provide relief to those jurisdictions which have already accounted for such amounts.....	S. 3338
(Introduced by Mr. Bartlett for himself and others.) To amend sec. 1011(d) of the Tax Reform Act of 1976.....	S. 772		
(Introduced by Mr. McIntyre for himself and others.) To amend the Internal Revenue Code of 1954 to provide income tax incentives for the conservation of energy used to heat or cool residences and commercial buildings, and for the utilization of renewable fuel energy sources.....	S. 806		

PELL, CLAIBORNE, Rhode Island—Continued

AMENDMENTS

(Introduced by Mr. Church for himself and others.) To provide an optional retirement income credit or tax credit for the elderly for 1976.....	Amdt. 190 to H.R. 8477
(Introduced by Mr. Chafee for himself and Mr. Pell.) Re: Special rule for jobs tax credit in high unemployment States.....	Amdt. 225 to H.R. 8477
(Introduced by Mr. Chafee for himself and Mr. Pell.) Re: Special rule for jobs tax credit in high unemployment States.....	Amdt. 226 to H.R. 8477
(Introduced by Mr. Percy for himself and others.) To exempt automotive fuels composed of at least 10 percent nonpetroleum derived alcohol from the present Federal excise tax of 4 cents per gallon...	Amdt. 966 to H.R. 8444
(Introduced by Mr. Percy for himself and others.) To impose gas guzzler tax.....	Amdt. 1496 to H.R. 5263
(Introduced by Mr. Percy for himself and others.) To impose gas guzzler tax on automobiles.....	Amdt. 1543 to H.R. 5263
To revise provisions with regard to determining costs	Amdt. 3477 to H.R. 5285
To amend the tariff schedules of the United States respecting the tariff treatment accorded to certain plastics or rubber.....	Amdt. 3478 to H.R. 5285
(Introduced by Mr. Javits for himself and others.) To include limited coverage for mental illness necessary care and services, except for long-term institutional care.....	Amdt. 4738 to H.R. 9434
(Introduced by Mr. Muskie for himself and others.) To clarify the congressional intent of the joint resolution with respect to the effect of a State legislature's action of rescission.....	Amdt. 3678 to H.R. 13511
(Introduced by Mr. Nelson for himself and others.) Re: Accelerated and simplified depreciation for small businesses.....	Amdt. 3946 to H.R. 13511
(Introduced by Mr. Hollings for himself and others.) Re: Elimination of textiles as products subject to negotiated tariff reductions.....	Amdt. 4016 to H.R. 13511
(Introduced by Mr. Hollings for himself and others.) Re: Elimination of textiles as products subject to negotiated tariff reductions.....	Amdt. 4017 to H.R. 13511
(Introduced by Mr. Metznerbaum for himself and others.) Re: Extension of investment tax credits to rehabilitation expenditures.....	Amdt. 4019 to H.R. 13511

SENATE RESOLUTIONS

(Introduced by Mr. Hollings for himself and others.) Relating to customs duties on textiles...	S. Res. 324
(Introduced by Mr. Roth for himself and others.) Disapproval of a proposed Internal Revenue Service reorganization.....	S. Res. 475

(Introduced by Mr. Hathaway for himself and others.) To disapprove waiver of the countervailing duty on certain items of Government subsidized fish imported from Canada..... S. Res. 483

SENATE CONCURRENT RESOLUTIONS

(Introduced by Mr. Dole for himself and others.) Regarding imposition of import fees on crude oil

S. Con.
Res. 73

PERCY, CHARLES H., Illinois

(Introduced by Mr. Dole for himself and others.) To provide that the changes made by the Tax Reform Act of 1976 to the exclusion for sick pay shall apply to taxable years beginning after Dec. 31, 1976.....	S. 4	(Introduced by Mr. Domenici for himself and others.) To amend title XVIII of the Social Security Act to eliminate certain restrictions and limitations imposed for the receipt of home health services, to redesignate such services as "home care services," to broaden the items and services included within such term "home care services," and otherwise to expand, improve, and make more accessible home care services to those in need thereof; and to amend title XIX to include home care services (as defined in title XVIII) among the services which must be covered under an approved State plan for medical assistance under title XIX.....	S. 2009
(Introduced by Mr. Talmadge for himself and others.) To strengthen the capability of the Government to detect, prosecute, and punish fraudulent activities under the medicare and medicaid programs, and for other purposes.....	S. 143	(Introduced by Mr. Gravel for himself and others.) To amend sec. 4040 of the Internal Revenue Code of 1954 to reduce the excise tax based on the investment income of private foundations from 4 percent to 2 percent.....	S. 2204
(Introduced by Mr. Baker for himself and others.) To amend the Internal Revenue Code of 1954 to provide a permanent reduction in the rates of taxes paid by individuals.....	S. 730	(Introduced by Mr. Helms for himself and others.) To amend the Antidumping Act of 1921, the Trade Act of 1974 and the Tariff Act of 1930 to improve procedures relating to the determination of certain unfair foreign trade practices.....	S. 2317
(Introduced by Mr. Baker for himself and others.) To amend the Internal Revenue Code of 1954 to provide a tax credit based upon the creation of new jobs and increased employment in private industry.....	S. 781	(Introduced by Mr. Moynihan for himself and others.) To authorize an appropriation to reimburse certain expenditures for social services provided by the States prior to Oct. 1, 1975, under titles I, IV, VI, X, XIV, and XVI of the Social Security Act.....	S. 2380
(Introduced by Mr. Baker for himself and others.) To amend the Internal Revenue Code of 1954 to provide for a permanent reduction in the rate of small business corporations.....	S. 782	(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the exclusion from gross income of certain employer educational assistance programs.....	S. 2388
(Introduced by Mr. Baker for himself and others.) To amend the Internal Revenue Code of 1954 to increase the amount of the dividend exclusion.....	S. 733	(Introduced by Mr. Dole for himself and others.) To amend the Internal Revenue Code of 1954 to permit a limited individual retirement deduction to individuals who are participants in retirement plans.....	S. 2462
(Introduced by Mr. Baker for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the exclusion from taxation of a limited amount of interest on savings.....	S. 734	(Introduced by Mr. Helms for himself and others.) To amend the Internal Revenue Code of 1954 to permit the full investment credit amount to be claimed for pollution control facilities for which rapid amortization has been elected.....	S. 2542
(Introduced by Mr. Baker for himself and others.) To amend the Internal Revenue Code of 1954 to permit the accelerated depreciation of property placed in service in areas of high unemployment.....	S. 735	(Introduced by Mr. Danforth for himself and others.) To amend the Internal Revenue Code of 1954 to provide permanent reductions in individual taxes.....	S. 2811
(Introduced by Mr. Baker for himself and others.) To provide American Stock Ownership Plans for those of modest income by allowing deferral of taxes on certain funds invested in common stock.....	S. 736	(Introduced by Mr. Danforth for himself and others.) To amend the Internal Revenue Code of 1954 to provide a credit against income tax for social security taxes paid by an individual.....	S. 2812
(Introduced by Mr. Baker for himself and others.) To amend the Internal Revenue Code of 1954 to provide income tax incentives for the conservation of energy used to heat or cool residences.....	S. 737	(Introduced by Mr. Danforth for himself and others.) To amend the Internal Revenue Code of 1954 to provide a permanent reduction in corporate taxes.....	S. 2813
(Introduced by Mr. Bartlett for himself and others.) To amend sec. 1011 (d) of the Tax Reform Act of 1976.....	S. 772	(Introduced by Mr. Danforth for himself and others.) To amend the Internal Revenue Code of 1954 to stimulate long-term investment in depreciable equipment.....	S. 2814
(Introduced by Mr. Bayh for himself and others.) To amend title XVIII of the Social Security Act to provide for coverage under pt. B of medicare for routine exfoliative cytology tests for the diagnosis of uterine cancer.....	S. 940		
(Introduced by Mr. Church for himself and others.) To amend title II of the Social Security Act to revise the provisions relating to automatic cost-of-living increases in benefits and for other purposes.....	S. 1243		
(Introduced by Mr. Talmadge for himself and others.) To provide for the reform of the administrative and reimbursement procedures currently employed under the medicare and medicaid programs, and for other purposes.....	S. 1470		

PERCY, CHARLES H., Illinois—Continued

(Introduced by Mr. Danforth for himself and others.) To amend the Internal Revenue Code of 1954 to increase the class life variance for depreciation purposes.....	S. 2815	To authorize \$400 million set-aside of possible crude oil tax revenues for State road repairs.....	Amdt. 1514 to H.R. 5263
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to provide a more equitable estate tax treatment of joint interests in farm and closely held business property.....	S. 2865	(Introduced by Mr. Percy for himself and Mr. Stone.) To establish a National Energy Conservation Planning and Advisory Council.....	Amdt. 1528 to H.R. 5263
(Introduced by Mr. Hansen for himself and others.) To amend the Internal Revenue Code of 1954 to provide pre-1969 tax treatment for capital gains.....	S. 3065	(Introduced by Mr. Percy for himself and others.) To impose gas guzzler tax on automobiles.....	Amdt. 1543 to H.R. 5263
(Introduced by Mr. Tower for himself and others.) To amend the Internal Revenue Code of 1954.....	S. 3285	(Introduced by Mr. Percy for himself and others.) To provide a 5-year residency requirement for aliens receiving SSI and requires any immigrant to have a sponsor who will contract to support such immigrant for 5 years, or have other means of support.....	Amdt. 1702 to H.R. 7200
(Introduced by Mr. Morgan for himself and others.) To amend the tax laws of the United States to encourage the preservation of independent local newspapers.....	S. 3441	(Introduced by Mr. Gravel for himself and others.) To provide a \$200 million increase in title XX funding in fiscal year 1979, \$250 million in fiscal year 1980, and \$300 million in fiscal year 1981....	Amdt. 3077 to H.R. 7200
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to change the period for the payment of taxes under sec. 4161(a) of such code.....	S. 3466	(Introduced by Mr. Muskie for himself and others.) To clarify the congressional intent of the joint resolution with respect to the effect of a State legislature's action of rescission.....	Amdt. 3678 to H.R. 13511
AMENDMENTS		(Introduced by Mr. Morgan for himself and others.) Re: Independent Newspaper Act.....	Amdt. 3847 to H.R. 13511
(Introduced by Mr. Church for himself and others.) To provide an optional retirement income credit or tax credit for the elderly for 1976.....	Amdt. 190 to H.R. 8477	Re: Rods, creels and fishing equipment.....	Amdt. 4009 to H.R. 13511
To add to the term specially defined energy property "energy efficient replacement electric motors"....	UP amdt. 983 to H.R. 5263	Re: Management report.....	Amdt. 4038 to H.R. 13511
To increase additional investment tax credit for energy-efficient electric motors.....	Amdt. 1492 to H.R. 5263	Re: Regulatory agency reviews.....	Amdt. 4039 to H.R. 13511
To eliminate excise taxes on alcohol used as fuel...	Amdt. 1498 to H.R. 5263	Re: Annual additions in excess of 25 percent of compensation to accounts of pension plan participation.....	Amdt. 4043 to H.R. 13511
To establish an alcohol fuels research and development project.....	Amdt. 1494 to H.R. 5263	To provide time for payment of manufacturers excise tax on rods, creels, etc.....	UP amdt. 2005 to H.R. 13511
To repeal deduction for State and local gasoline taxes.....	Amdt. 1495 to H.R. 5263	SENATE RESOLUTIONS	
To amend the source of income rules of the Internal Revenue Code so as to permit more efficient use of railroad rolling stock.....	UP amdt. 904 to H.R. 13511	(Introduced by Mr. Hatch for himself and others.) Relating to policy changes by the Internal Revenue Service.....	S. Res. 242
(Introduced by Mr. Percy for himself and others.) To improve gas guzzler tax.....	Amdt. 1496 to H.R. 5263	(Introduced by Mr. Heinz for himself and others.) Relating to unfair competition by foreign industries.....	S. Res. 279
(Introduced by Mr. Metzbaum for himself and others.) To impose excise tax on business use of oil and natural gas.....	Amdt. 1505 to H.R. 5263	SENATE CONCURRENT RESOLUTIONS	
		(Introduced by Mr. Dole for himself and others.) Regarding imposition of import fees on crude oil.....	S. Con. Res. 73

PROXMIRE, WILLIAM, Wisconsin

(Introduced by Mr. Dole for himself and others.)
 To provide that the changes made by the Tax Reform Act of 1976 to the exclusion for sick pay shall apply to taxable years beginning after Dec. 31, 1976.-----
 S. 4

(Introduced by Mr. Glenn for himself and others.)
 To provide for review and reauthorization of tax expenditure provisions every 5 years and for other purposes -----
 S. 125

(Introduced by Mr. Nelson for himself and others.)
 To amend the Internal Revenue Code of 1954 to provide that the Federal excise tax on telephone service does not apply to amounts paid as State tax on the same service.-----
 S. 1774

(Introduced by Mr. Danforth for himself and others.) To control excessive government spending -----
 S. 3416

AMENDMENTS

To treat miners as employed without the United States ----- Amdt. 2030 to H.R. 9251

To treat laborers as employed without the United States ----- Amdt. 2031 to H.R. 9251

To allow foreign earned income benefits to individuals whose work increases United States exports... Amdt. 2032 to H.R. 9251

To treat individuals moving to more expensive areas of the United States for work the same as those moving overseas ----- Amdt. 2033 to H.R. 9251

To treat individuals employed by qualified non-Wisconsin businesses as employed overseas ----- Amdt. 2034 to H.R. 9251

(Introduced by Mr. Nunn for himself and others.)
 Re: Conditional reductions in individual income tax rates for 1980-1983, based on limited Federal spending ----- Amdt. 4057 to H.R. 13511

(Introduced by Mr. Nunn for himself and others.)
 Provides for additional reductions in individual income tax rates during calendar years 1980-1983 ----- Amdt. 4084 to H.R. 13511

Re: Full Employment and Balanced Growth Act of 1977 (Humphrey-Hawkins) ----- Amdt. 4116 to H.R. 13511

Re: Full Employment and Balanced Growth Act of 1977 (Humphrey-Hawkins) ----- Amdt. 4117 to H.R. 13511

Re: Sunset Act of 1978 ----- Amdt. 4130 to H.R. 13511

Re: Sunset Act of 1978 ----- Amdt. 4131 to H.R. 13511

Re: Reduction of inflation to be a national economic goal ----- Amdt. 4138 to H.R. 13511

Re: Reduction of the ratio of Federal outlays to the GNP be a national economic goal ----- Amdt. 4139 to H.R. 13511

RANDOLPH, JENNINGS W., West Virginia

<p>(Introduced by Mr. Kennedy for himself and others.) To create a national system of health security.....</p>	S. 8	<p>(Introduced by Mr. McIntyre for himself and others.) To amend the Internal Revenue Code of 1954 to provide income tax incentives for the conservation of energy used to heat or cool residences and commercial buildings, and for the utilization of renewable fuel energy sources.....</p>	S. 806
<p>(Introduced by Mr. Dole for himself and others.) To provide that the changes made by the Tax Reform Act of 1976 to the exclusion for sick pay shall apply to taxable years beginning after Dec. 31, 1976.....</p>	S. 4	<p>(Introduced by Mr. Schweiker for himself and others.) To amend the Internal Revenue Code of 1954 to permit a taxpayer to deduct, or to claim a credit for, amounts paid as tuition to provide education for himself, for his spouse, or for his dependents.....</p>	S. 834
<p>(Introduced by Mr. Stone for himself and others.) To amend title XVIII of the Social Security Act to authorize payment under the medicare program for certain services performed by chiropractors....</p>	S. 76	<p>(Introduced by Mr. Bayh for himself and others.) To amend title XVIII of the Social Security Act to provide for coverage under pt. B of medicare for routine exfoliative cytology tests for the diagnosis of uterine cancer.....</p>	S. 940
<p>(Introduced by Mr. Inouye for himself and others.) To amend the Social Security Act to provide for the payment of services by psychologists, and for other purposes.....</p>	S. 123	<p>(Introduced by Mr. Church for himself and others.) To amend titles II, VII, XI, XVI, XVIII, and XIX of the Social Security Act to provide for the improved administration of the old-age, survivors, and disability insurance program, the supplemental security income program, and the medicare program by a newly established independent Social Security Administration, to separate social security trust fund items from the general Federal budget, to prohibit the mailing of certain notices with social security and supplemental security income benefit checks, and for other purposes.....</p>	S. 1194
<p>(Introduced by Mr. Glenn for himself and others.) To amend the Internal Revenue Code of 1954 to provide a national energy conservation incentives program.....</p>	S. 124	<p>(Introduced by Mr. Church for himself and others.) To amend title II of the Social Security Act to revise the provisions relating to automatic cost-of-living increases in benefits and for other purposes.....</p>	S. 1248
<p>(Introduced by Mr. Talmadge for himself and others.) To strengthen the capability of the Government to detect, prosecute, and punish fraudulent activities under the medicare and medicaid programs, and for other purposes.....</p>	S. 148	<p>(Introduced by Mr. Ribicoff for himself and others.) To strengthen and improve the early and periodic screening, diagnosis, and treatment program, and for other purposes.....</p>	S. 1392
<p>(Introduced by Mr. Pearson for himself and others.) To amend title XVIII of the Social Security Act to authorize payment under the supplementary medical insurance program for services furnished by physician extenders.....</p>	S. 484	<p>(Introduced by Mr. Talmadge for himself and others.) To provide for the reform of the administrative and reimbursement procedures currently employed under the medicare and medicaid programs, and for other purposes.....</p>	S. 1470
<p>(Introduced by Mr. Hansen for himself and others.) To amend title II of the Social Security Act to increase the increment in old-age benefits payable to individuals who delay their retirement beyond age 65.....</p>	S. 615	<p>To amend title IV of the Federal Coal Mine Health and Safety Act to improve the black lung benefits program established thereunder, to impose an excise tax on the sale or use of coal, and for other purposes.....</p>	S. 1538
<p>(Introduced by Mr. Clark for himself and others.) To amend title XVIII of the Social Security Act to provide payment for rural health clinic services....</p>	S. 708	<p>(Introduced by Mr. Church for himself and Mr. Randolph.) To amend title II of the Social Security Act to increase the amount which individuals may earn without suffering deductions from benefits on account of excess earnings.....</p>	S. 1760
<p>(Introduced by Mr. Anderson for himself and others.) To amend the Internal Revenue Code of 1954 to allow a deduction for expense allocable to the use of any portion of a dwelling unit in the trade or business of providing day care services whether or not such a portion is exclusively used in such trade or business.....</p>	S. 749	<p>(Introduced by Mr. Cranston for himself and others.) To amend the Social Security Act to strengthen and improve the program of Federal support for foster care of dependent children with special needs, and for other purposes.....</p>	S. 1928
<p>(Introduced by Mr. Humphrey for himself and others.) To amend title II of the Social Security Act so as to liberalize the conditions governing eligibility of blind persons to receive disability insurance benefits thereunder.....</p>	S. 753		
<p>(Introduced by Mr. Clark for himself and others.) To amend title II of the Social Security Act to establish a new consumer price index for older Americans for calculating automatic cost-of-living benefit increases, to provide for semiannual cost-of-living increases, and to modify the social security retirement test.....</p>	S. 780		

RANDOLPH, JENNINGS W., West Virginia—Continued

<p>(Introduced by Mr. Inouye for himself and others.) To amend the Internal Revenue Code of 1954 to eliminate the adjusted gross income limitation on the credit for the elderly, to increase the amount of such credit, and for other purposes.....</p>	S. 2128	<p>(Introduced by Mr. Helms for himself and others.) To establish a National Office of Maternal and Child Health and a National Advisory Council on Maternal and Child Health, to promote the efficient administration of health care programs for mothers, infants and crippled children, and for other purposes.....</p>	S. 3168
<p>(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 to permit a taxpayer to claim a credit for amounts paid as tuition to provide education for himself, for his spouse, or for his dependents, and to provide that such credit is refundable.....</p>	S. 2142	<p>To amend the Internal Revenue Code of 1954 to insure that the deduction for contributions to a black lung benefit trust be allowed for any such contributions which are made for the purpose of satisfying unfunded future liability, and for other purposes</p>	S. 3477
<p>(Introduced by Mr. Bentsen for himself and Mr. Randolph.) To amend title II of the Social Security Act to eliminate the waiting periods for disability benefits and hospital insurance benefits with respect to any individual who becomes disabled as a result of a traumatic spinal cord injury</p>	S. 2250	AMENDMENTS	
<p>(Introduced by Mr. Helms for himself and others.) To amend the Antidumping Act of 1921, the Trade Act of 1974 and the Tariff Act of 1930 to improve procedures relating to the determination of certain unfair foreign trade practices.....</p>	S. 2317	<p>(Introduced by Mr. Church for himself and others.) To provide an optional retirement income credit or tax credit for the elderly for 1976.....</p>	Amdt. 190 to H.R. 3477
<p>(Introduced by Mr. Bentsen for himself and others.) To amend title 23, United States Code, to authorize Federal aid highway programs through fiscal year 1982, and for other purposes.....</p>	S. 2440	<p>(Introduced by Mr. Inouye for himself and others.) (In the nature of a substitute.) Provides for the coverage of the services of psychologists under medicare</p>	Amdt. 450 to S. 128
<p>(Introduced by Mr. Javits for himself and others.) To amend title XIX of the Social Security Act to provide that certain handicapped individuals shall be eligible for medical assistance.....</p>	S. 2505	<p>To strike out the provision terminating the 1 percent tax on coal on Oct. 1, 1982.....</p>	UP amdt. 695 to S. 1538
<p>(Introduced by Mr. Ribicoff for himself and others.) To amend title XVIII of the Social Security Act for the purpose of including outpatient rehabilitation services among the benefits of the medicare program</p>	S. 2647	<p>To provide for the reimbursement of certain amounts paid by coal mine operators.....</p>	UP amdt. 1082 to H.R. 5322
<p>(Introduced by Mr. Hollings for himself and others.) To amend the Trade Act of 1974.....</p>	S. 2920	<p>(Introduced by Mr. Gravel for himself and others.) To provide a \$200 million increase in title XX funding in fiscal year 1979, \$250 million in fiscal year 1980, and \$300 million in fiscal year 1981....</p>	Amdt. 3077 to H.R. 7200
<p>(Introduced by Mr. Williams for himself and others.) To amend title XVIII of the Social Security Act to provide coverage, under the supplementary medical insurance program, of certain leases and illumination aids for individuals suffering from severe limitation of central vision acuity and of the services of an optometrist in prescribing such lenses and aids.....</p>	S. 3038	<p>(Introduced by Mr. Bumpers for himself and others.) To repeal a portion of sec. 227 of Public Law 92-303 and preserve right of election for those teaching hospitals that choose the cost-basis method of reimbursement.....</p>	Amdt. 3586 to H.R. 5285
<p>(Introduced by Mr. Helms for himself and others.) To promote steel trade negotiations under the Trade Act of 1974.....</p>	S. 3058	<p>(Introduced by Mr. Javits for himself and others.) To include limited coverage for mental illness necessary care and services, except for long-term institutional care.....</p>	Amdt. 4738 to H.R. 9434
<p>(Introduced by Mr. Hansen for himself and others.) To amend the Internal Revenue Code of 1954 to provide pre-1960 tax treatment for capital gains...</p>	S. 3065	<p>(Introduced by Mr. Hollings for himself and others.) Re: Elimination of textiles as products subject to negotiated tariff reductions.....</p>	Amdt. 4016 to H.R. 13511
<p>(Introduced by Mr. Moylan for himself and others.) To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions</p>	S. 3111	<p>(Introduced by Mr. Hollings for himself and others.) Re: Elimination of textiles as products subject to negotiated tariff reductions.....</p>	Amdt. 4017 to H.R. 13511
		<p>(Introduced by Mr. Church for himself and others.) Re: Income tax exclusion for amounts from sale of principal residence.....</p>	Amdt. 4031 to H.R. 13511
		<p>(Introduced by Mr. Bumpers for himself and others.) Re: Reimbursement for certain medicare costs...</p>	Amdt. 4491 to H.R. 13511

RANDOLPH, JENNINGS W., West Virginia—Continued

SENATE RESOLUTIONS

- (Introduced by Mr. Heins for himself and others.)
Relating to unfair competition by foreign industries ----- S. Res. 270
- (Introduced by Mr. Hollings for himself and others.) Relating to customs duties on textiles... S. Res. 324
- (Introduced by Mr. Pearson for himself and others.)
Relating to the importance of increasing agricultural exports from the United States..... S. Res. 447

SENATE CONCURRENT RESOLUTIONS

- (Introduced by Mr. Glenn for himself and others.)
Relating to disapproval of import relief to domestic producers of nuts, bolts, and large screws.... S. Con.
Res. 06

RIBICOFF, ABRAHAM, Connecticut

(Introduced by Mr. Dole for himself and others.) To provide that the changes made by the Tax Reform Act of 1976 to the exclusion for sick pay shall apply to taxable years beginning after Dec. 31, 1976.....	S. 4	(Introduced by Mr. Hathaway for himself and others.) To assure that an individual or family, whose income is increased by reason of a general increase in monthly social security benefits, will not, because of such general increases, suffer a loss of or reduction in the benefits the individual or family has been receiving under certain Federal or federally assisted programs.....	S. 1675
(Introduced by Mr. Brooke for himself and others.) To amend the Internal Revenue Code.....	S. 97	(Introduced by Mr. Javits for himself and others.) To provide for equalizing the costs of unemployment compensation, revising the extended benefits program, and for other purposes.....	S. 1853
(Introduced by Mr. Glenn for himself and others.) To amend the Internal Revenue Code of 1954 to provide a national energy conservation incentives program	S. 124	(Introduced by Mr. Inouye for himself and Mr. Ribicoff.) To amend the Internal Revenue Code of 1954 to permit an individual who is an active participant in a retirement plan to claim the deduction for retirement savings for amounts contributed by him to an individual retirement annuity, or for a retirement bond, to the extent that the amounts paid by him or on his behalf under the retirement plan does not equal the maximum amount of the retirement savings deduction to which he would be entitled if he were not an active participant in such plan.....	S. 2004
(Introduced by Mr. Talmadge for himself and others.) To strengthen the capability of the Government to detect, prosecute, and punish fraudulent activities under the medicare and medicaid programs, and for other purposes.....	S. 143	To amend the Internal Revenue Code of 1954 to provide a fairer system of taxation of income earned abroad by U.S. citizens living or residing abroad.....	S. 2115
(Introduced by Mr. Goldwater for himself and others.) To repeal the earnings limitation of the Social Security Act for all workers age 65 and over	S. 146	(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 to permit a taxpayer to claim a credit for amounts paid as tuition to provide education for himself, for his spouse, or for his dependents, and to provide that such credit is refundable.....	S. 2143
(Introduced by Mr. Roth for himself and others.) College Tuition Tax Relief Act of 1977.....	S. 311	(Introduced by Mr. Gravel for himself and others.) To amend sec. 4940 of the Internal Revenue Code of 1954 to reduce the excise tax based on the investment income of private foundations from 4 percent to 2 percent.....	S. 2204
(Introduced by Mr. Ribicoff for himself and others.) To amend title XVIII of the Social Security Act to authorize payment under the supplementary medical insurance program for optometric and medical vision care.....	S. 514	(Introduced by Mr. Packwood for himself and Mr. Ribicoff.) To amend the Internal Revenue Code to clarify the tax status of income from lending of securities by exempt organizations.....	S. 2204
(Introduced by Mr. Javits for himself and others.) To amend and improve the programs authorized under the Emergency Unemployment Compensation Act of 1974, and to extend such programs for 1 year, and for other purposes.....	S. 604	(Introduced by Mr. Moynihan for himself and others.) To authorize an appropriation to reimburse certain expenditures for social services provided by the States prior to Oct. 1, 1973, under titles I, IV, VI, X, XIV, and XVI of the Social Security Act.....	S. 2300
(Introduced by Mr. McIntyre for himself and others.) To amend the Internal Revenue Code of 1954 to provide income tax incentives for the conservation of energy used to heat or cool residences and commercial buildings, and for the utilization of renewable fuel energy sources.....	S. 806	(Introduced by Mr. Nelson for himself and others.) To amend the Social Security Act and the Internal Revenue Code of 1954 to provide that disability insurance benefits and the medicare program shall be financed from general revenues (pursuant to annual authorizations) rather than through the imposition of employment and self-employment taxes as at present, and to adjust the rates of such taxes (for purposes of financing the OASI program) accordingly.....	S. 2508
(Introduced by Mr. Ribicoff for himself and others.) To strengthen and improve the early and periodic screening, diagnosis, and treatment program, and for other purposes.....	S. 1302		
(Introduced by Mr. Talmadge for himself and others.) To provide for the reform of the administrative and reimbursement procedures currently employed under the medicare and medicaid programs, and for other purposes.....	S. 1470		
(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 to permit heads of households to use the standard deduction used by married persons....	S. 1644		

RIBICOFF, ABRAHAM, Connecticut—Continued

(Introduced by Mr. Ribicoff for himself and others.) To amend title XVIII of the Social Security Act for the purpose of including outpatient rehabilitation services among the benefits of the medicare program.....	S. 2647	(Introduced by Mr. Danforth for himself and others.) To provide a refundable tax credit for State and local governments and nonprofit organizations.....	Amdt. 1553 to H.R. 9346
(Introduced by Mr. Kennedy for himself and others.) To amend provisions of law concerned with health maintenance organizations.....	S. 2676	(Introduced by Mr. Danforth for himself and others.) To reduce social security contributions rate for public and nonprofit employers.....	Amdt. 1615 to H.R. 9346
(Introduced by Mr. Baker for himself and others.) To establish a family security program, to provide public service jobs for certain public assistance recipients, to provide a voucher program for private sector employment, to increase the earned income credit, for other purposes.....	S. 2777	(Introduced by Mr. Nelson for himself and others.) To delete sec. 523, "Community, Work and Training Programs" from the Finance Committee reported bill.....	Amdt. 1696 to H.R. 7200
(Introduced by Mr. Ribicoff for himself and others.) To amend the Internal Revenue Code of 1954 to provide relief to residential and certain institutional users of refined petroleum products in the event of a Presidential adjustment of imports of petroleum.....	S. 3057	To clarify that only the U.S. Supreme Court can determine the constitutionality of the provisions of tuition tax credit legislation.....	Amdt. 3474 to H.R. 12050
(Introduced by Mr. Long for himself and others.) To amend the Social Security Act by adding thereto a new title XXI which will provide insurance against the costs of catastrophic illness, by replacing the medicaid program with a Federal medical assistance plan for low-income people, and by adding a new title XV thereto which will encourage and facilitate the availability, through private insurance carriers, of basic health insurance at reasonable premium charges, and for other purposes.....	S. 3105	To amend the tariff schedules of the United States respecting the tariff treatment accorded to certain plastics or rubber.....	Amdt. 3478 to H.R. 5285
(Introduced by Mr. Allen for himself and others.) To provide that certain statutory subsistence received by State police officers will not retroactively be included in gross income.....	S. 3184	(Introduced by Mr. Baker for himself and others.) Re: Targeted employment tax credit.....	Amdt. 3585 to H.R. 13511
		(Introduced by Mr. Munkie for himself and others.) To clarify the congressional intent of the joint resolution with respect to the effect of a State legislature's action of rescission.....	Amdt. 3078 to H.R. 13511
		(Introduced by Mr. Nelson for himself and others.) Re: Hospital reimbursement reforms and hospital cost containment.....	Amdt. 3848 to H.R. 13511
		(Introduced by Mr. Packwood for himself and others.) Re: Tuition tax credit.....	Amdt. 3880 to H.R. 13511
		(Introduced by Mr. Dole for himself and others.) Re: Reflecting earned income tax credit in withholding.....	Amdt. 3995 to H.R. 13511
		(Introduced by Mr. Bellmont for himself and others.) Re: Elimination of separate WLN tax credit.....	Amdt. 3996 to H.R. 13511

AMENDMENTS

(Introduced by Mr. Church for himself and others.) To provide an optional retirement income credit or tax credit for the elderly for 1976.....	Amdt. 190 to H.R. 3477
To delay from Dec. 31, 1975 until Dec. 31, 1976, the effective date for changes in the treatment of income earned abroad by U.S. citizens living or residing abroad.....	UP amdt. 148 to H.R. 1828
To establish an energy production, conservation, and conversion trust fund.....	UP amdt. 1008 to H.R. 5263
To clarify section dealing with the deadline by which certain organizations may receive funds....	UP amdt. 1033 to H.R. 9346
(Introduced by Mr. Ribicoff for Mr. Long.) To limit the extension of certain provisions relating to the income of citizens aboard to 1 year instead of the 2 years presently in the bill.....	UP amdt. 1312 to H.R. 9251
(Introduced by Mr. Moynihan for himself and others.) To allow refined petroleum product import fee credit.....	Amdt. 1525 to H.R. 5263

RIEGLER, DONALD W., JR., Michigan

(Introduced by Mr. Kennedy for himself and others.) To create a national system of health security.....	S. 3	(Introduced by Mr. Clark for himself and others.) To amend title XVIII of the Social Security Act to provide payment for rural health clinic services.....	S. 708
(Introduced by Mr. Dole for himself and others.) To provide that the changes made by the Tax Reform Act of 1976 to the exclusion for sick pay shall apply to taxable years beginning after Dec. 31, 1976.....	S. 4	(Introduced by Mr. Clark for himself and others.) To amend title II of the Social Security Act to establish a new consumer price index for older Americans for calculating automatic cost-of-living benefit increases, to provide for semiannual cost-of-living increases, and to modify the social security retirement test.....	S. 780
(Introduced by Mr. Stone for himself and others.) To amend title XVIII of the Social Security Act to authorize payment under the medicare program for certain services performed by chiropractors....	S. 76	(Introduced by Mr. McIntyre for himself and others.) To amend the Internal Revenue Code of 1954 to provide income tax incentives for the conservation of energy used to heat or cool residences and commercial buildings, and for the utilization of renewable fuel energy sources.....	S. 806
(Introduced by Mr. Inouye for himself and others.) To amend the Social Security Act to provide for inclusion of the services of licensed registered nurses under medicare and medicaid.....	S. 104	(Introduced by Mr. Stone for himself and others.) To amend the Internal Revenue Code of 1954 to allow a deduction to individuals who rent their principal residence for a portion of the real property taxes paid or accrued by their landlords....	S. 856
(Introduced by Mr. Inouye for himself and others.) To amend the Social Security Act to provide for the payment of services by psychologists, and for other purposes.....	S. 128	To amend title II of the Social Security Act to raise the amount of lump-sum death payments.....	S. 932
(Introduced by Mr. Inouye for himself and others.) To provide for a greater utilization of the professional services of qualified professional psychiatric nurses in the medicare and medicaid programs....	S. 238	(Introduced by Mr. Bayh for himself and others.) To amend the worker adjustment provisions of the Trade Act of 1974 in order to provide that workers may be covered under certification of eligibility to apply for such assistance if they are totally or partially separated from adversely affected employment within 2 years before the date of the petition for such certification.....	S. 969
(Introduced by Mr. Roth for himself and others.) College Tuition Tax Relief Act of 1977.....	S. 311	(Introduced by Mr. Eagleton for himself and others.) To amend title II of the Social Security Act to reduce from 20 to 10 years the period of time that a divorced woman's marriage to an individual must have lasted for her to qualify for wife's or widow's benefits on the basis of the wages and self-employment income of such individual.....	S. 942
(Introduced by Mr. Domenici for himself and Mr. Riegle.) To amend part A of title XVIII of the Social Security Act to cover certain additional inpatient hospital services furnished outside the United States to individuals insured for benefits provided under such part A.....	S. 396	(Introduced by Mr. Domenici for himself and others.) To amend the Internal Revenue Code of 1954 to provide tax credit or deduction to individuals who maintain within their homes a dependent aged 65 or older.....	S. 1014
To amend title XVI of the Social Security Act to establish a more adequate and realistic guaranteed annual income for all aged, blind, and disabled individuals by increasing benefit amounts, and to establish outreach procedures to assure that all potential recipients of benefits under such program will be fully informed concerning such benefits....	S. 490	(Introduced by Mr. Anderson for himself and others.) To amend the Internal Revenue Code of 1954 to provide an additional itemized deduction for older individuals who rent their principal residences.....	S. 1137
(Introduced by Mr. Ribicoff for himself and others.) To amend title XVIII of the Social Security Act to authorize payment under the supplementary medical insurance program for optometric and medical vision care.....	S. 514	To amend the Tariff Schedules of the United States to increase from \$100 to \$250 the value of articles which may be imported duty-free by or for the account of any person arriving in the United States who is a returning resident of the United States.....	S. 1239
(Introduced by Mr. Pell for himself and others.) To amend title VII of the Social Security Act to provide that benefit checks shall be mailed for delivery on the day preceding a Saturday, Sunday, or legal public holiday, and to amend sec. 3020 of title 38, United States Code, relating to the time of delivery of benefit checks paid under laws administered by the Veterans' Administration.....	S. 548		
(Introduced by Mr. Stevens for himself and others.) To amend title II of the Social Security Act to increase to \$5,100 the annual amount which individuals may earn without suffering deductions from benefits on account of excess earnings.....	S. 558		

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- (Introduced by Mr. Sasser for himself and others.)
To amend the Internal Revenue Code of 1954 to suspend the imposition of interest on a deficiency of income taxes which results from an error of an employee of the Internal Revenue Service, and for other purposes..... S. 1379
- (Introduced by Mr. McIntyre for himself and others.) To amend the Tariff Act of 1930 and the Tariff Schedules of the United States to reduce the burden of paperwork involved in the customs entry process for travelers and goods entering the United States..... S. 1405
- (Introduced by Mr. Stone for himself and others.) To amend the Internal Revenue Code of 1954 to exempt certain State and local government retirement systems from taxation, and for other purposes..... S. 1587
- (Introduced by Mr. Hathaway for himself and others.) To assure that an individual or family, whose income is increased by reason of a general increase in monthly social security benefits, will not, because of such general increase, suffer a loss of or reduction in the benefits the individual or family has been receiving under certain Federal or federally assisted programs..... S. 1675
- (Introduced by Mr. Inouye for himself and others.) To amend titles XVIII and XIX of the Social Security Act to provide for inclusion of services rendered by a nurse-midwife under the medicare and medical programs..... S. 1702
- (Introduced by Mr. Javits for himself and others.) To provide for equalizing the costs of unemployment compensation, revising the extended benefits program, and for other purposes..... S. 1853
- (Introduced by Mr. Cranston for himself and others.) To amend the Social Security Act to strengthen and improve the program of Federal support for foster care of dependent children with special needs, and for other purposes..... S. 1928
- (Introduced by Mr. Dole for himself and others.) To amend title XVIII of the Social Security Act to provide coverage for the services of optometrists related to the treatment of aphakia..... S. 1975
- (Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 to permit a taxpayer to claim a credit for amounts paid as tuition to provide education for himself, for his spouse, or for his dependents, and to provide that such credit is refundable..... S. 2142
- (Introduced by Mr. Gravel for himself and others.) To amend sec. 4940 of the Internal Revenue Code of 1954 to reduce the excise tax based on the investment income of private foundations from 4 percent to 2 percent..... S. 2204
- (Introduced by Mr. Hollings for himself and others.) To amend the Trade Act of 1974..... S. 2920
- (Introduced by Mr. Hathaway for himself and others.) To amend the Social Security Act and the Internal Revenue Code of 1954 to provide for Federal participation in the costs of the old-age, survivors, and disability insurance program and the medicare program, with appropriate reductions in social security taxes to reflect such participation, and with a substantial increase in the amount of an individual's annual earnings which may be counted for benefit and tax purposes..... S. 2501
- (Introduced by Mr. Helms for himself and others.) To amend the Internal Revenue Code of 1954 to permit the full investment credit amount to be claimed for pollution control facilities for which rapid amortization has been elected..... S. 2542
- (Introduced by Mr. Gravel for himself and others.) To amend the Internal Revenue Code of 1954 to defer from income certain amounts deferred pursuant to State or local public employee deferred compensation plans..... S. 2627
- (Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to provide an equitable tax structure for small and independent companies, and for other purposes... S. 2699
- (Introduced by Mr. Church for himself and others.) To implement the International Sugar Agreement between the United States and foreign countries; to protect the welfare of consumers of sugar and of those engaged in the domestic sugar-producing industry; to promote the export trade of the United States; and for other purposes.... S. 2900
- (Introduced by Mr. Williams for himself and others.) To amend title XVIII of the Social Security Act to provide coverage, under the supplementary medical insurance program, of certain lenses and illumination aids for individuals suffering from severe limitation of central vision acuity and of the services of an optometrist in prescribing such lenses and aids..... S. 3088
- (Introduced by Mr. Moynihan for himself and others.) To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions S. 3111
- (Introduced by Mr. Morgan for himself and others.) To amend the tax laws of the United States to encourage the preservation of independent local newspapers S. 3441

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(Introduced by Mr. Inouye for himself and others.) To provide an optional retirement income credit or tax credit for the elderly for 1976.....	Amdt. 190 to H.R. 3477
(Introduced by Mr. Moynihan for himself and others.) Re: Review of Canadian tax impact on U.S. broadcasters.....	Amdt. 228 to H.R. 3477
(Introduced by Mr. Inouye for himself and others.) (In the nature of a substitute.) Provides for the coverage of the services of psychologists under medicare	Amdt. 450 to S. 123
To exempt refined petroleum product import adjustments for regulated public utilities.....	Amdt. 1544 to H.R. 5263
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(Introduced by Mr. Javits for himself and others.) To extend emergency unemployment compensation	Amdt. 1550 to H.R. 5322
(Introduced by Mr. Nelson for himself and others.) To delete sec. 523, "Community, Work and Training Programs" from the Finance Committee reported bill.....	Amdt. 1696 to H.R. 7200
(Introduced by Mr. Gravel for himself and others.) To provide a \$200 million increase in title XX funding in fiscal year 1979, \$250 million in fiscal year 1980, and \$300 million in fiscal year 1981....	Amdt. 3077 to H.R. 7200
To amend the tariff schedules of the United States respecting the tariff treatment accorded to certain plastics or rubber.....	Amdt. 3473 to H.R. 5285
(Introduced by Mr. Bumpers for himself and others.) To repeal a portion of sec. 227 of Public Law 92-603 and preserve right of election for those teaching hospitals that choose the cost-basis method of reimbursement.....	Amdt. 3596 to H.R. 5285
(Introduced by Mr. Javits for himself and others.) To include limited coverage for mental illness necessary care and services, except for long-term institutional care.....	Amdt. 4738 to H.R. 9434
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(Introduced by Mr. Morgan for himself and others.) Re: Social services grants.....	Amdt. 3851 to H.R. 13511
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(Introduced by Mr. Glenn for himself and others.)

Relating to disapproval of import relief to domestic producers of nuts, bolts, and large screws.... S. Con. Res. 66

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(Introduced by Mr. Dole for himself and others.) To provide that the changes made by the Tax Reform Act of 1976 to the exclusion for sick pay shall apply to taxable years beginning after Dec. 31, 1976.....	S. 4	To amend the Internal Revenue Code of 1954 to clarify the application of the investment tax credit to certain enclosures or structures used for the housing, raising, or feeding of poultry or their produce	S. 3289
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(Introduced by Mr. Roth for himself and others.) College Tuition Tax Relief Act of 1977.....	S. 311	(Introduced by Mr. Roth for himself and others.) To enact a sense of the Senate rejecting any tax on crude oil.....	Amdt. 1533 to H.R. 5263
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(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 to permit heads of households to use the standard deduction used by married persons.....	S. 1644	Re: Foreign government subsidies.....	UP amdt. 2129 to H.R. 11711
To amend title XVI of the Social Security Act to permit States to establish work program demonstration projects under the Aid to Families With Dependent Children program.....	S. 1911	(Introduced by Mr. Muskie for himself and others.) To clarify the congressional intent of the joint resolution with respect to the effect of a State legislature's action of rescission.....	Amdt. 3078 to H.R. 13511
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(Introduced by Mr. Roth for himself and others.) To amend the Internal Revenue Code of 1954 to allow an individual to exclude from gross income the gain from the sale or exchange of the individual's principal residence.....	S. 3265	Re: Across-the-board tax cuts for individuals.....	Amdt. 3881 to H.R. 13511
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S. 3

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S. 104

(Introduced by Mr. Inouye for himself and others.) To amend the Social Security Act to provide for the payment of services by psychologists, and for other purposes-----

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S. 223

(Introduced by Mr. Inouye for himself and others.) To provide for a greater utilization of the professional services of qualified professional psychiatric nurses in the medicare and medicald programs-----

S. 223

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(Introduced by Mr. Pall for himself and others.) To amend title VII of the Social Security Act to provide that benefit checks shall be mailed for delivery on the day preceding a Saturday, Sunday, or legal public holiday, and to amend sec. 2029 of title 28, United States Code, relating to the time of delivery of benefit checks paid under laws administered by the Veterans' Administration-----

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(Introduced by Mr. Clark for himself and others.) To amend title XVIII of the Social Security Act to provide payment for rural health clinic services-----

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S. 1544

(Introduced by Mr. Dole for himself and others.) To amend title XVIII of the Social Security Act to provide coverage for the services of optometrists related to the treatment of aphasia-----

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(Introduced by Mr. Church for himself and others.) To provide an optional retirement income credit or tax credit for the elderly for 1978-----

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(Introduced by Mr. Inouye for himself and others.) (In the nature of a substitute.) Provides for the coverage of the services of psychologists under medicare-----

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(Introduced by Mr. Gravel for himself and others.) To provide a \$200 million increase in title XX funding in fiscal year 1979, \$250 million in fiscal year 1980, and \$300 million in fiscal year 1981---

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(Introduced by Mr. Bumpers for himself and others.) To repeal a portion of sec. 227 of Public Law 92-608 and preserve right of election for those teaching hospitals that choose the cost-basis method of reimbursement-----

Amdt. 3586 to H.R. 5286

(Introduced by Mr. Morgan for himself and others.) Re: Tax-exempt status of certain reserve fund and share and deposit insurance organizations-----

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(Introduced by Mr. Morgan for himself and others.) Re: Amendments to the Clayton Antitrust Act---

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(Introduced by Mr. Morgan for himself and others.) Re: Additional limits on tax deductions for anti-trust penalties-----

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(Introduced by Mr. Clark for himself and others.) To amend title XVIII of the Social Security Act to provide payment for rural health clinic services.....	S. 708	(Introduced by Mr. Bumpers for himself and others.) To repeal a portion of sec. 227 of Public Law 92-608 and preserve right of election for those teaching hospitals that choose the cost-basis method of reimbursement.....	Amdt. 3586 to H.R. 5285
(Introduced by Mr. Sasser for himself and others.) To amend the Internal Revenue Code of 1954 to suspend the imposition of interest on a deficiency of income taxes which results from an error of an employee of the Internal Revenue Service, and for other purposes.....	S. 1379	(Introduced by Mr. Morgan for himself and others.) Re: Independent Newspaper Act.....	Amdt. 3847 to H.R. 13511
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to provide that the Federal excise tax on telephone service does not apply to amounts paid as State tax on the same service.....	S. 1774	(Introduced by Mr. Hollings for himself and others.) Re: Elimination of textiles as products subject to negotiated tariff reductions.....	Amdt. 4016 to H.R. 13511
(Introduced by Mr. Gravel for himself and others.) To amend sec. 4940 of the Internal Revenue Code of 1954 to reduce the excise tax based on the investment income of private foundations from 4 percent to 2 percent.....	S. 2204	(Introduced by Mr. Hollings for himself and others.) Re: Elimination of textiles as products subject to negotiated tariff reductions.....	Amdt. 4017 to H.R. 13511
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(Introduced by Mr. Church for himself and others.) To provide an optional retirement income credit or tax credit for the elderly for 1976.....	Amdt. 190 to H.R. 3477
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(Introduced by Mr. Talmadge for himself and others.) To strengthen the capability of the Government to detect, prosecute, and punish fraudulent activities under the medicare and medicaid programs, and for other purposes.....	S. 143	(Introduced by Mr. Tower for himself and others.) To provide tax incentives to encourage physicians, dentists, and optometrists to practice in health manpower shortage areas.....	S. 878
(Introduced by Mr. Goldwater for himself and others.) To repeal the earnings limitation of the Social Security Act for all workers age 65 and over	S. 146	(Introduced by Mr. Laxalt for himself and others.) To amend medicare provisions as they relate to rural health facilities.....	S. 916
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(Introduced by Mr. Hansen for himself and others.) To amend title II of the Social Security Act to increase the increment in old-age benefits payable to individuals who delay their retirement beyond age 65.....	S. 615	(Introduced by Mr. Anderson for himself and others.) To amend the Internal Revenue Code of 1954 to allow individuals to compute the amount of the deduction for payments into retirement savings on the basis of the compensation of their spouses, and for other purposes.....	S. 1733
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(Introduced by Mr. Baker for himself and others.) To amend the Internal Revenue Code of 1954 to provide a permanent reduction in the rates of taxes paid by individuals.....	S. 729	(Introduced by Mr. Inouye for himself and others.) To amend the Internal Revenue Code of 1954 to eliminate the adjusted gross income limitation on the credit for the elderly, to increase the amount of such credit, and for other purposes.....	S. 2123
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(Introduced by Mr. Baker for himself and others.) To amend the Internal Revenue Code of 1954 to increase the amount of the dividend exclusion.....	S. 733	(Introduced by Mr. Bellmon for himself and others.) To impose quotas on the importation of beef, including processed beef and beef quantities in the form of live cattle, when the domestic market price of cattle is less than 110 per centum of parity and to impose custom duties on such articles when the domestic market price of cattle is less than 80 per centum of parity.....	S. 2484
(Introduced by Mr. Baker for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the exclusion from taxation of a limited amount of interest on savings.....	S. 734	(Introduced by Mr. Dole for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the indexation of certain provisions of the tax laws.....	S. 2738
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(Introduced by Mr. Church for himself and others.) To implement the International Sugar Agreement between the United States and foreign countries; to protect the welfare of consumers of sugar and of those engaged in the domestic sugar-producing industry; to promote the export trade of the United States; and for other purposes....	S. 2990	(Introduced by Mr. Danforth for himself and others.) To reduce social security contributions rate for public and nonprofit employers.....	Amdt. 1615 to H.R. 9346
(Introduced by Mr. Dole for himself and others.) To disregard, for purposes of certain taxes imposed by the Internal Revenue Code of 1954 with respect to employees, certain changes since 1975 in the treatment of individuals as employers....	S. 3007	(Introduced by Mr. Percy for himself and others.) To provide a 5-year residency requirement for aliens receiving SSI and requires any immigrant to have a sponsor who will contract to support such immigrant for 5 years, or have other means of support.....	Amdt. 1702 to H.R. 7200
(Introduced by Mr. Hansen for himself and others.) To amend the Internal Revenue Code of 1954 to provide pre-1909 tax treatment for capital gains..	S. 3065	(Introduced by Mr. Hatch for himself and others.) To prohibit the issuance of fringe benefit regulations	Amdt. 3815 to H.R. 13511
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(Introduced by Mr. Culver for himself and others.) To amend the Internal Revenue Code of 1954 to exclude from gross income a portion of payments made under certain Federal and State cost-sharing programs the primary purpose of which is conservation of soil and water resources, environmental protection or restoration, forest enhancement, or the provision of wildlife habitat.....	S. 3419	Re: Exemption for ethanol for the Federal excise tax on distilled spirits.....	Amdt. 3997 to H.R. 13511
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(Introduced by Mr. Stone for himself and others.) To amend title XVIII of the Social Security Act to authorize payment under the medicare program for certain services performed by chiropractors.....	S. 76	(Introduced by Mr. Both for himself and others.) To provide for permanent tax rate reduction for individuals and businesses.....	S. 1660
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(Introduced by Mr. Baker for himself and others.) To amend the Internal Revenue Code of 1954 to provide a permanent reduction in the rates of taxes paid by individuals.....	S. 730	To amend the Internal Revenue Code of 1954 and the Social Security Act to provide an exemption from coverage under the social security program, through a tax refund procedure, for employees who are members of religious faiths which oppose participation in such program, and to provide a similar exemption on a current basis (pursuant to waiver certificates filed in advance) for employers engaged in farming and their employees in cases where both are members of such faiths; and to make the existing exemption for self-employed members of such faiths available to certain additional individuals.....	S. 2078
(Introduced by Mr. Baker for himself and others.) To amend the Internal Revenue Code of 1954 to provide a tax credit based upon the creation of new jobs and increased employment in private industry	S. 731	(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 to permit a taxpayer to claim a credit for amounts paid as tuition to provide education for himself, for his spouse, or for his dependents, and to provide that such credit is refundable.....	S. 2142
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(Introduced by Mr. Church for himself and others.) To provide an optional retirement income credit or tax credit for the elderly for 1976.....	Amdt. 190 to H.R. 8477
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(Introduced by Mr. Stafford for himself and others.) To amend title XVIII and title XIX of the Social Security Act to include community mental health centers among the entities which may be qualified providers of services for medicare purposes, to require each State having an approved medicaid plan to provide community mental health center services under such plan, and for other purposes.....	S. 47	(Introduced by Mr. Baker for himself and others.) To amend the Internal Revenue Code of 1954 to provide a permanent reduction in the rates of taxes paid by individuals.....	S. 780
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(Introduced by Mr. Pell for himself and others.) To amend title VII of the Social Security Act to provide that benefit checks shall be mailed for delivery on the day preceding a Saturday, Sunday, or legal public holiday, and to amend sec. 3020 of title 38, United States Code, relating to the time of delivery of benefit checks paid under laws administered by the Veterans' Administration.....	S. 548	(Introduced by Mr. Bentsen for himself and others.) To amend title 23, United States Code, to authorize Federal aid highway programs through fiscal year 1982, and for other purposes.....	S. 2440
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(Introduced by Mr. Pearson for himself and others.) To amend the Internal Revenue Code of 1954 to eliminate the exclusive use requirement for deducting expenses attributable to a personal residence used for certain home industries.....	S. 740	(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 to permit a taxpayer to claim a credit for amounts paid as tuition to provide education for himself, for his spouse, or for his dependents, and to provide that such credit is refundable.....	S. 2142
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(Introduced by Mr. Baker for himself and others.) To establish a family security program, to provide public service jobs for certain public assistance recipients, to provide a voucher program for private sector employment, to increase the earned income credit, for other purposes.....	S. 2777	(Introduced by Mr. Danforth for himself and others.) To eliminate the authorization of \$500 million in fiscal relief for States and local governments	Amdt. 3806 to H.R. 13511
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(Introduced by Mr. Hansen for himself and others.) To amend the Internal Revenue Code of 1954 to provide pre-1969 tax treatment for capital gains...	S. 3065	(Introduced by Mr. Bartlett for himself and others.) To amend the Emergency Petroleum Allocation Act of 1973 to exempt from controls deep stripper well crude oil production, and to clarify the original intent of the "stripper well" amendment.....	Amdt. 4088 to H.R. 13511

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(Introduced by Mr. Moynihan for himself and others.) To provide an accelerated depreciation allowance for investments in high unemployment areas	Amdt. 191 to H.R. 8477
(Introduced by Mr. Goldwater for himself and others.) To restore the deduction for expenses of attending certain conventions in the North American area.....	Amdt. 195 to H.R. 8477
(Introduced by Mr. Roth for himself and others.) To enact a sense of the Senate rejecting any tax on crude oil.....	Amdt. 1533 to H.R. 5268
(Introduced by Mr. Goldwater for himself and others.) To repeal the social security retirement test	Amdt. 1551 to H.R. 5822
(Introduced by Mr. Goldwater for himself and others.) To repeal social security retirement test.....	Amdt. 1552 to H.R. 5822
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(Introduced by Mr. Talmadge for himself and others.) To strengthen the capability of the Government to detect, prosecute, and punish fraudulent activities under the medicare and medicaid programs, and for other purposes.....	S. 143
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(Introduced by Mr. Gravel for himself and others.) To amend sec. 4940 of the Internal Revenue Code of 1954 to reduce the excise tax based on the investment income of private foundations from 4 percent to 2 percent.....	S. 2204
To amend the Internal Revenue Code of 1954 to provide that certain annual additions with respect to a participant in a pension plan may exceed 25 percent of the participant's compensation....	S. 2282
(Introduced by Mr. Heinz for himself and others.) To amend the Antidumping Act of 1921, the Trade Act of 1974 and the Tariff Act of 1930 to improve procedures relating to the determination of certain unfair foreign trade practices.....	S. 2317
(Introduced by Mr. Moynihan for himself and others.) To authorize an appropriation to reimburse certain expenditures for social service provided by the States prior to Oct. 1, 1975, under titles I, IV, VI, X, XIV, and XVI of the Social Security Act.....	S. 2360
(Introduced by Mr. Nelson for himself and others.) To amend the Social Security Act and the Internal Revenue Code of 1954 to provide that disability insurance benefits and the medicare program shall be financed from general revenues (pursuant to annual authorizations) rather than through the imposition of employment and self-employment taxes as at present, and to adjust the rates of such taxes (for purposes of financing the OASI program) accordingly.....	S. 2508

SENATE RESOLUTIONS

(Introduced by Mr. Heinz for himself and others.) Relating to unfair competition by foreign industries.....	S. Res. 279
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SENATE CONCURRENT RESOLUTION

(Introduced by Mr. Glenn for himself and others.) Relating to disapproval of import relief of domestic producers of nuts, bolts, and large screws....	S. Con. Res. 66
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STONE, RICHARD (Dick), Florida

(Introduced by Mr. Kennedy for himself and others.) To create a national system of health security-----	S. 3	(Introduced by Mr. Eagleton for himself and others.) To amend title II of the Social Security Act to reduce from 20 to 10 years the period of time that a divorced woman's marriage to an individual must have lasted for her to qualify for wife's or widow's benefits on the basis of the wages and self-employment income of such individual-----	S. 942
(Introduced by Mr. Dole for himself and others.) To provide that the changes made by the Tax Reform Act of 1976 to the exclusion for sick pay shall apply to taxable years beginning after Dec. 31, 1976-----	S. 4	(Introduced by Mr. Chiles for himself and others.) To amend title XVIII of the Social Security Act so as to enable certain aliens to obtain coverage under the supplemental medical insurance program established by pt. B of such title-----	S. 1048
(Introduced by Mr. Stone for himself and others.) To amend title XVIII of the Social Security Act to authorize payment under the medicare program for certain services performed by chiropractors... To amend title II of the Social Security Act to increase the annual amount which individuals may earn without suffering deductions from their social security benefits, and to provide a graduated reduction in benefits for widows and widowers who remarry-----	S. 76	(Introduced by Mr. Anderson for himself and others.) To amend the Internal Revenue Code of 1954 to provide an additional itemized deduction for older individuals who rent their principal residences-----	S. 1137
To amend title II of the Social Security Act to provide that the provisions thereof requiring deductions from benefits on account of excess earnings shall not be applied to any individual, if and to the extent that the application of such provisions would reduce the individual's annual income, in the form of earnings and social security benefits, to less than \$7,800 (which amount shall be annually adjusted to reflect increases in the cost of living)-----	S. 77	(Introduced by Mr. Church for himself and others.) To amend titles II, VII, XI, XVI, XVIII, and XIX of the Social Security Act to provide for the improved administration of the old-age, survivors, and disability insurance program, the supplemental security income program, and the medicare program by a newly established independent Social Security Administration, to separate social security trust fund items from the general Federal budget, to prohibit the mailing of certain notices with social security and supplemental security income benefit checks, and for other purposes-----	S. 1194
(Introduced by Mr. Inouye for himself and others.) To amend the Social Security Act to provide for the payment of services by psychologists, and for other purposes-----	S. 78	(Introduced by Mr. Talmadge for himself and others.) To provide for the reform of the administrative and reimbursement procedures currently employed under the medicare and medicaid programs, and for other purposes-----	S. 1470
(Introduced by Mr. Talmadge for himself and others.) To strengthen the capability of the Government to detect, prosecute, and punish fraudulent activities under the medicare and medicaid programs, and for other purposes-----	S. 123	(Introduced by Mr. Stone for himself and others.) To amend the Internal Revenue Code of 1954 to exempt certain State and local government retirement systems from taxation, and for other purposes-----	S. 1587
(Introduced by Mr. Ribicoff for himself and others.) To amend title XVIII of the Social Security Act to authorize payment under the supplementary medical insurance program for optometric and medical vision care-----	S. 148	(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to provide that the Federal excise tax on telephone service does not apply to amounts paid as State tax on the same service-----	S. 1774
(Introduced by Mr. Pell for himself and others.) To amend title VII of the Social Security Act to provide that benefit checks shall be mailed for delivery on the day preceding a Saturday, Sunday, or legal public holiday, and to amend sec. 3020 of title 38, United States Code, relating to the time of delivery of benefit checks paid under laws administered by the Veterans' Administration-----	S. 514	(Introduced by Mr. Byrd of West Virginia for himself and others.) To amend sec. 218 of the Social Security Act to require that States having agreements entered into thereunder will continue to make social security payments and reports on a calendar-quarter basis-----	S. 1967
(Introduced by Mr. Clark for himself and others.) To amend title XVIII of the Social Security Act to provide payment for rural health clinic services--	S. 548	(Introduced by Mr. Cranston for himself and others.) To amend title XVIII of the Social Security Act to enable certain individuals to enroll in the insurance program established by such title---	S. 1998
(Introduced by Mr. Stone for himself and others.) To amend the Internal Revenue Code of 1954 to allow a deduction to individuals who rent their principal residences for a portion of the real property taxes paid or accrued by their landlords.	S. 708	(Introduced by Mr. Inouye for himself and others.) To amend the Internal Revenue Code of 1954 to eliminate the adjusted gross income limitation on the credit for the elderly, to increase the amount of such credit, and for other purposes-----	S. 2128
	S. 856		

STONE RICHARD (Dick), Florida—Continued)

SENATE RESOLUTIONS

(Introduced by Mr. Hayakawa for himself and others.) Expressing the sense of the Senate with respect to the immediate removal of certain regulations unilaterally put in place by the European Economic Community which have the effect of damaging and interfering with historic and acceptable trade patterns in the United States exports of dried prunes, and efforts made to restrict exports of walnuts to the European Economic Community, and action taken by the United States if such import regulations are not immediately removed and if additional unilateral regulations are instituted..... S. Res. 76

SENATE CONCURRENT RESOLUTIONS

(Introduced by Mr. Dole for himself and others.) Disapproving Presidential action regarding the sugar industry..... S. Con. Res. 38

(Introduced by Mr. Dole for himself and others.) Regarding imposition of import fees on crude oil..... S. Con. Res. 73

TALMADGE, HERMAN E., Georgia

- (Introduced by Mr. Talmadge for himself and others.) To strengthen the capability of the Government to detect, prosecute, and punish fraudulent activities under the medicare and medicaid programs, and for other purposes..... S. 143
- (Introduced by Mr. Talmadge for himself and others.) To provide for the reform of the administrative and reimbursement procedures currently employed under the medicare and medicaid programs, and for other purposes..... S. 1470
- (Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 with respect to contributions to candidates for public office..... S. 1471
- To amend title IV of the Social Security Act to encourage increased employment among recipients of aid to families with dependent children, and for other purposes..... S. 1795
- (Introduced by Mr. Bentsen for himself and others.) To amend title XVIII of the Social Security Act to provide payment for rural health clinic services..... S. 1877
- (Introduced by Mr. Dole for himself and others.) To amend the Internal Revenue Code of 1954 to exempt from taxation amounts received under certain scholarship programs..... S. 1921
- (Introduced by Mr. Dole for himself and others.) To amend title XVIII of the Social Security Act to provide coverage for the services of optometrists related to the treatment of aphakia..... S. 1975
- (Introduced by Mr. Javits for himself and Mr. Talmadge.) To amend the Internal Revenue Code of 1954 to provide a tax credit to employers who hire unemployed youths..... S. 2436
- (Introduced by Mr. Bentsen for himself and others.) To amend the Internal Revenue Code of 1954 to provide a graduated exclusion from gross income for long-term capital gains and a graduated non-recognition of long-term capital losses for individuals S. 2608
- (Introduced by Mr. Dole for himself and others.) To amend the Internal Revenue Code of 1954 to permit farmers to elect the year in which crop deficiency payments are to be included in income.. S. 2686
- (Introduced by Mr. Hollings for himself and others.) To amend the Trade Act of 1974..... S. 2920
- (Introduced by Mr. Long for himself and others.) To amend the Social Security Act by adding thereto a new title XXI which will provide insurance against the costs of catastrophic illness, by replacing the medicaid program with a Federal medical assistance plan for low-income people, and by adding a new title XV thereto which will encourage and facilitate the availability, through private insurance carriers, of basic health insurance at reasonable premium charges, and for other purposes S. 3105
- (Introduced by Mr. Talmadge for himself and Mr. Bentsen.) To amend the Internal Revenue Code of 1954 to permit a church plan to continue after 1962 to provide benefits for employees of organizations controlled by or associated with the church and to make certain clarifying amendments to the definition of the church plan..... S. 3172
- (Introduced by Mr. Talmadge for himself and Mr. Bentsen.) To amend sec. 403(b) of the Internal Revenue Code of 1954 with respect to computation of the exclusion allowance for ministers and lay employees of the church, and to amend secs. 403(b)(2)(B), 415(c)(4), 415(d)(1), and 415(d)(2) and to add a new section 415(c)(8) to extend the special elections for sec. 403(b) annuity contracts to employees of churches, conventions, or associations of churches, and their agencies and to permit a de minimis contribution amount in lieu of such elections..... S. 3173
- (Introduced by Mr. Talmadge for himself and Mr. Bentsen.) To amend the Employee Retirement Income Security Act of 1974 to permit a church plan to continue after 1962 to provide benefits for employees of organizations controlled by or associated with the church and to make certain clarifying amendments to the definition of church plan.. S. 3182
- To amend the Tariff Act of 1930 to provide that, for purposes of determining the duty payable with respect to imported merchandise, the value of imported merchandise includes any export quota premium S. 3246
- To reduce the burden of social security taxes by eliminating the over-adjustment for inflation incorporated in the Federal Old-Age, Survivors, and Disability Insurance program, by extending coverage to Members of Congress and Federal employees, and by allowing an income tax deduction for social security taxes imposed on employees, and for other purposes..... S. 3305
- To amend the Internal Revenue Code of 1954 to clarify the application of the investment tax credit to certain enclosures or structures used for single purpose food or plant production..... S. 3433
- (Introduced by Mr. Talmadge for himself and others.) To provide for demonstration programs to train and employ AFDC recipients as homemakers and home health aides..... S. 3544

SENATE RESOLUTIONS

- (Introduced by Mr. Talmadge for Mr. Long.) To waive sec. 303(a) of the Congressional Budget Act with respect to the consideration of H.R. 3477 S. Res. 126
- (Introduced by Mr. Hollings for himself and others.) Relating to customs duties on textiles... S. Res. 324

TALMADGE, HERMAN E., Georgia—Continued

AMENDMENTS

To strike all after the enacting clause and inserting in lieu thereof the text of S. 143, as reported by the Finance Committee.....	UP amdt. 857 to H.R. 3
Re: Tax credit for shale oil and geopressurized brine gas.....	Amdt. 4006 to H.R. 13511
(Introduced by Mr. Hollings for himself and others.) Re: Elimination of textiles as products subject to negotiated tariff reductions.....	Amdt. 4016 to H.R. 13511
(Introduced by Mr. Hollings for himself and others.) Re: Elimination of textiles as products subject to negotiated tariff reductions.....	Amdt. 4017 to H.R. 13511
Re: Tax credit for State oil and geopressured brine gas.....	Amdt. 4030 to H.R. 13511
Re: Hospital cost containment.....	UP amdt. 2061 to H.R. 13750

THURMOND, STROM, South Carolina

(Introduced by Mr. Dole for himself and others.) To provide that the changes made by the Tax Reform Act of 1976 to the exclusion for sick pay shall apply to taxable years beginning after Dec. 31, 1976.....	S. 4	(Introduced by Mr. Hansen for himself and others.) To amend title II of the Social Security Act to increase the increment in old-age benefits payable to individuals who delay their retirement beyond age 65.....	S. 615
(Introduced by Mr. Stone for himself and others.) To amend title XVIII of the Social Security Act to authorize payment under the medicare program for certain services performed by chiropractors....	S. 76	(Introduced by Mr. Clark for himself and others.) To amend title XVIII of the Social Security Act to provide payment for rural health clinic services....	S. 708
(Introduced by Mr. Bumpers for himself and others.) To amend title II of the Social Security Act to increase to \$4,800 the amount of outside earnings permitted without deductions from benefits thereunder.....	S. 87	(Introduced by Mr. Baker for himself and others.) To amend the Internal Revenue Code of 1954 to provide income tax incentives for the conservation of energy used to heat or cool residences.....	S. 737
(Introduced by Mr. Brooke for himself and others.) To amend the Internal Revenue Code.....	S. 97	(Introduced by Mr. Humphrey for himself and others.) To amend title II of the Social Security Act so as to liberalize the conditions governing eligibility of blind persons to receive disability insurance benefits thereunder.....	S. 753
(Introduced by Mr. Inouye for himself and others.) To amend the Social Security Act to provide for inclusion of the services of licensed registered nurses under medicare and medicaid.....	S. 104	(Introduced by Mr. Bartlett for himself and others.) To amend sec. 1011(d) of the Tax Reform Act of 1976.....	S. 772
(Introduced by Mr. Inouye for himself and others.) To amend the Social Security Act to provide for the payment of services by psychologists, and for other purposes.....	S. 123	(Introduced by Mr. Helms for himself and others.) To amend the Internal Revenue Code of 1954 to provide that certain liens for taxes shall not be valid unless actually entered and recorded in the office in which the lien is filed.....	S. 803
(Introduced by Mr. Talmadge for himself and others.) To strengthen the capability of the Government to detect, prosecute, and punish fraudulent activities under the medicare and medicaid programs, and for other purposes.....	S. 143	(Introduced by Mr. Schweiker for himself and others.) To amend the Internal Revenue Code of 1954 to permit a taxpayer to deduct, or to claim a education for himself, for his spouse, or for his credit for, amounts paid as tuition to provide dependents	S. 834
(Introduced by Mr. Thurmond for himself and Mr. Lugar.) To amend title II of the Social Security Act so as to remove the limitation upon the amount of outside income which an individual may earn while receiving benefits thereunder....	S. 189	(Introduced by Mr. Thurmond for himself and Mr. Stevens.) To amend the Internal Revenue Code of 1954 to provide that an unmarried individual without any dependents who owns or is purchasing his principal residence shall be treated as a head of household for purposes of such code....	S. 982
(Introduced by Mr. Roth for himself and others.) College Tuition Tax Relief Act of 1977.....	S. 311	(Introduced by Mr. Stevens for himself and others.) To amend the Internal Revenue Code of 1954 to exempt from taxation the pay received by certain members of the National Guard or of reserve components of the Armed Forces to the extent that such pay does not exceed \$1,500 per year.....	S. 1097
(Introduced by Mr. Inouye for himself and others.) To amend the Tariff Act of 1930 to exempt from duties and taxes supplies for certain additional classes of vessels.....	S. 369	(Introduced by Mr. Stevens for himself and others.) To provide Vietnam-era veterans bonuses through tax credits.....	S. 1115
(Introduced by Mr. Hansen for himself and others.) To amend part B of title XI of the Social Security Act to assure appropriate participation by optometrists in the peer review and related activities under such part.....	S. 410	(Introduced by Mr. Thurmond for himself and others.) To amend the Internal Revenue Code of 1954 to permit individuals to amortize certain rehabilitation expenditures for certified historic structures which are not depreciable.....	S. 1153
(Introduced by Mr. Pell for himself and others.) To amend title VII of the Social Security Act to provide that benefit checks shall be mailed for delivery on the day preceding a Saturday, Sunday, or legal public holiday, and to amend sec. 3020 of title 38, United States Code, relating to the time of delivery of benefit checks paid under laws administered by the Veterans' Administration.....	S. 543	(Introduced by Mr. Kennedy for himself and others.) To amend the Internal Revenue Code of 1954 to disallow the tax deduction for first-class air travel in excess of the coach class fare for such travel and for other purposes.....	S. 1236
(Introduced by Mr. Stevens for himself and others.) To amend title II of the Social Security Act to increase to \$5,100 the annual amount which individuals may earn without suffering deductions from benefits on account of excess earnings.....	S. 588		

THURMOND, STROM, South Carolina—Continued

(Introduced by Mr. Sasser for himself and others.) To amend the Internal Revenue Code of 1954 to suspend the imposition of interest on a deficiency of income taxes which results from an error of an employee of the Internal Revenue Service, and for other purposes.....	S. 1379	(Introduced by Mr. Domenici for himself and others.) To amend title XVIII of the Social Security Act to eliminate certain restrictions and limitations imposed for the receipt of home health services, to redesignate such services as "home care services," to broaden the items and services included within such term "home care services," and otherwise to expand, improve, and make more accessible home care services to those in need thereof; and to amend title XIX to include home care services (as defined in title XVIII) among the services which must be covered under an approved State plan for medical assistance under title XIX.....	S. 2009
(Introduced by Mr. Helms for himself and others.) To amend title XVIII of the Social Security Act to authorize payment under the supplementary medical insurance program for services furnished by physician extenders.....	S. 1385	(Introduced by Mr. Allen for himself and others.) To amend ch. 25 of the Internal Revenue Code of 1954	S. 2113
(Introduced by Mr. Allen for himself and others.) To amend sec. 4941 of the Internal Revenue Code of 1954, and sec. 101(1)(2) of the Tax Reform Act of 1969.....	S. 1514	(Introduced by Mr. Inouye for himself and others.) To amend the Internal Revenue Code of 1954 to eliminate the adjusted gross income limitation on the credit for the elderly, to increase the amount of such credit, and for other purposes.....	S. 2123
(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 to permit heads of households to use the standard deduction used by married persons.....	S. 1644	(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 to permit a taxpayer to claim a credit for amounts paid as tuition to provide education for himself, for his spouse, or for his dependents, and to provide that such credit is refundable.....	S. 2142
(Introduced by Mr. Wallop for himself and others.) To amend title II of the Social Security Act to eliminate the reduction in disability benefits on account of receipt of workmen's compensation	S. 1735	(Introduced by Mr. Gravel for himself and others.) To amend sec. 4940 of the Internal Revenue Code of 1954 to reduce the excise tax based on the investment income of private foundations from 4 percent to 2 percent.....	S. 2204
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to provide that the Federal excise tax on telephone service does not apply to amounts paid as State tax on the same service.....	S. 1774	(Introduced by Mr. Byrd of Virginia for himself and others.) To postpone the effective date of the carryover basis provisions of the Internal Revenue Code of 1954.....	S. 2227
(Introduced by Mr. Roth for himself and others.) To provide for permanent tax rate reduction for individuals and businesses.....	S. 1860	(Introduced by Mr. Dole for himself and others.) To amend the Meat Import Quota Act of 1964.....	S. 2492
(Introduced by Mr. Gravel for himself and others.) To amend the Internal Revenue Code of 1954 to provide that the U.S. Tax Court may issue a declaratory judgment with respect to the correctness of a precedential revenue ruling issued by the Secretary of the Treasury which modifies a revenue ruling issued at least 5 years earlier, and for other purposes.....	S. 1939	(Introduced by Mr. Hollings for himself and others.) To amend the Trade Act of 1974.....	S. 2920
(Introduced by Mr. Byrd of West Virginia for himself and others.) To amend sec. 218 of the Social Security Act to require that States having agreements entered into thereunder will continue to make social security payments and reports on a calendar-quarter basis.....	S. 1967	(Introduced by Mr. Dole for himself and others.) To disregard, for purposes of certain taxes imposed by the Internal Revenue Code of 1954 with respect to employees, certain changes since 1975 in the treatment of individuals as employers.....	S. 3007
(Introduced by Mr. Inouye for himself and others.) To amend the Internal Revenue Code of 1954 to allow a deduction from gross income for social agency, legal, and related expenses incurred in connection with the adoption of a child by the taxpayer.....	S. 1997	(Introduced by Mr. Hansen for himself and others.) To amend the Internal Revenue Code of 1954 to provide pre-1969 tax treatment for capital gains...	S. 3035
		(Introduced by Mr. Domenici for himself and Mr. Hatfield of Montana.) To amend the Social Security Act to provide reimbursement at a level of 100 percent to States for the administrative costs they incur in implementing the Indian Health Care Improvement Act.....	S. 3111

THURMOND, STROM, South Carolina—Continued

(Introduced by Mr. Dole for himself and others.)
To prohibit the issuance of regulations on the
taxation of fringe benefits.....

S. 3147

(Introduced by Mr. Wallop for himself and others.)
To amend the Internal Revenue Code of 1954 to
provide that nonresident aliens are taxable on
gain from the sale or exchange of farming prop-
erty and undeveloped real property at capital
gains rate.....

S. 3414

SENATE CONCURRENT RESOLUTIONS

(Introduced by Mr. Dole for himself and others.)
Regarding imposition of import fees on crude
oil

S. Con.
Res. 73

AMENDMENTS

(Introduced by Mr. Church for himself and others.)
To provide an optional retirement income credit
or tax credit for the elderly for 1976.....

Amdt. 190 to
H.R. 3477

(Introduced by Mr. Inouye for himself and others.)
(In the nature of a substitute.) Provides for the
coverage of the services of psychologists under
medicare

Amdt. 450
to S. 123

(Introduced by Mr. Goldwater for himself and
others.) To repeal social security retirement tax..

Amdt. 1581 to
H.R. 9346

(Introduced by Mr. Hollings for himself and others.)
Re: Elimination of textiles as products subject to
negotiated tariff reductions.....

Amdt. 4016 to
H.R. 13511

(Introduced by Mr. Hollings for himself and others.)
Re: Elimination of textiles as products subject to
negotiated tariff reductions.....

Amdt. 4017 to
H.R. 13511

(Introduced by Mr. Church for himself and others.)
Re: Income tax exclusion for amounts from sale
of principal residence.....

Amdt. 4031 to
H.R. 13511

(Introduced by Mr. Nunn for himself and others.)
Re: Conditional reductions in individual income
tax rates for 1980-1983, based on limited Federal
spending

Amdt. 4057 to
H.R. 13511

(Introduced by Mr. Nunn for himself and others.)
Provides for additional reductions in individual
income tax rates during calendar years 1980-83..

Amdt. 4084 to
H.R. 13511

SENATE RESOLUTIONS

(Introduced by Mr. Hatch for himself and others.)
Relating to policy changes by the Internal Re-
venue Service.....

S. Res. 242

(Introduced by Mr. Hollings for himself and
others.) Relating to customs duties on textiles..

S. Res. 324

(Introduced by Mr. Pearson for himself and others.)
Relating to the importance of increasing agricul-
tural exports from the United States.....

S. Res. 447

Social security financing reform.....

S. Res. 584

TOWER, JOHN, Texas

(Introduced by Mr. Talmadge for himself and others.) To strengthen the capability of the Government to detect, prosecute, and punish fraudulent activities under the medicare and medicaid programs, and for other purposes.....	S. 143	(Introduced by Mr. Stone for himself and others.) To amend the Internal Revenue Code of 1954 to exempt certain State and local government retirement systems from taxation, and for other purposes	S. 1587
(Introduced by Mr. Bellmon for himself and others.) To amend the headnote to the Tariff Schedules of the United States.....	S. 237	(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 to permit heads of households to use the standard deduction used by married persons.....	S. 1644
(Introduced by Mr. Pell for himself and others.) To amend title VII of the Social Security Act to provide that benefit checks shall be mailed for delivery on the day preceding a Saturday, Sunday, or legal public holiday, and to amend sec. 3020 of title 38, United States Code, relating to the time of delivery of benefit checks paid under laws administered by the Veterans' Administration.....	S. 543	(Introduced by Mr. Roth for himself and others.) To provide for permanent tax rate reduction for individuals and businesses.....	S. 1800
(Introduced by Mr. Hansen for himself and others.) To amend title II of the Social Security Act to increase the increment in old-age benefits payable to individuals who delay their retirement beyond age 65.....	S. 615	(Introduced by Mr. Curtis for himself and others.) To repeal the carryover basis provisions added by the Tax Reform Act of 1976.....	S. 1954
(Introduced by Mr. Curtis for himself and others.) To reinstate the provisions of the Sugar Act of 1948 beginning with calendar year 1978.....	S. 674	(Introduced by Mr. Baker for himself and Mr. Tower.) To amend the Internal Revenue Code of 1954 to provide a credit against tax to an individual who constructs, purchases, or rehabilitates a principal residence in a revitalization area and to a lending institution which provides financing for such an individual, and for other purposes...	S. 2021
(Introduced by Mr. Baker for himself and others.) To amend the Internal Revenue Code of 1954 to provide a permanent reduction in the rates of taxes paid by individuals.....	S. 730	To amend the Internal Revenue Code of 1954 to provide an investment credit for oil and gas drilling expenditures, and for other purposes.....	S. 2095
(Introduced by Mr. Baker for himself and others.) To amend the Internal Revenue Code of 1954 to provide for a permanent reduction in the rate of small business corporations.....	S. 732	(Introduced by Mr. Inouye for himself and others.) To amend the Internal Revenue Code of 1954 to eliminate the adjusted gross income limitation on the credit for the elderly, to increase the amount of such credit, and for other purposes.....	S. 2128
(Introduced by Mr. Baker for himself and others.) To amend the Internal Revenue Code of 1954 to increase the amount of the dividend exclusion....	S. 733	(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 to permit a taxpayer to claim a credit for amounts paid as tuition to provide education for himself, for his spouse, or for his dependents, and to provide that such credit is refundable.....	S. 2142
(Introduced by Mr. Baker for himself and others.) To amend the Internal Revenue Code of 1954 to provide income tax incentives for the conservation of energy used to heat or cool residences.....	S. 737	(Introduced by Mr. Gravel for himself and others.) To amend sec. 4940 of the Internal Revenue Code of 1954 to reduce the excise tax based on the investment income of private foundations from 4 percent to 2 percent.....	S. 2204
(Introduced by Mr. Humphrey for himself and others.) To amend title II of the Social Security Act so as to liberalize the conditions governing eligibility of blind persons to receive disability insurance benefits thereunder.....	S. 753	(Introduced by Mr. Byrd for himself and others.) To postpone the effective date of the carryover basis provisions of the Internal Revenue Code of 1954	S. 2227
To amend the Tax Reform Act of 1976 to eliminate the retroactive portion of the changes in the rules for deduction of home office expenses.....	S. 796	(Introduced by Mr. Moynihan for himself and others.) To authorize an appropriation to reimburse certain expenditures for social services provided by the States prior to Oct. 1, 1975, under titles I, IV, VI, X, XIV, and XVI of the Social Security Act.....	S. 2360
(Introduced by Mr. Tower for himself and others.) To provide tax incentives to encourage physicians, dentists, and optometrists to practice in health manpower shortage areas.....	S. 878	To amend the Internal Revenue Code of 1954 to provide tax reform for small businesses.....	S. 2382
(Introduced by Mr. Jaxalt for himself and others.) To amend medicare provisions as they relate to rural health facilities.....	S. 916		

TOWER, JOHN, Texas—Continued

(Introduced by Mr. Dole for himself and others.) To amend the Internal Revenue Code of 1954 to permit a limited individual retirement deduction to individuals who are participants in retirement plans -----	S. 2402	(Introduced by Mr. Wallop for himself and others.) To limit imports of feeder and slaughter cattle and to authorize a trade agreement for that purpose in lieu of statutory quotas -----	S. 3453
(Introduced by Mr. McClure for himself and others.) To amend the Internal Revenue Code of 1954 with respect to the tax treatment of earned income of U.S. citizens and residents aliens from sources without the United States, and for other purposes.	S. 2576	AMENDMENTS	
(Introduced by Mr. Bartlett for himself and others.) To amend the Internal Revenue Code of 1954 with respect to certain charitable contributions -----	S. 2825	(Introduced by Mr. Bartlett for himself and others.) To repeal tax preference under minimum tax on excess intangible drilling costs -----	Amdt. 211 to H.R. 3477
(Introduced by Mr. Bentsen for himself and others.) To impose quotas on the importation of beef in order to assure an adequate supply of quality beef at stable prices for the American consumer -----	S. 2895	(Introduced by Mr. Bartlett for himself and others.) To postpone the effective date for tax preference under the minimum tax for intangible drilling costs -----	Amdt. 212 to H.R. 3477
(Introduced by Mr. Hollings for himself and others.) To amend the Trade Act of 1974 -----	S. 2920	Re: Revision of item of tax preference under the minimum tax relating to intangible drilling expenses in excess of related income -----	Amdt. 222 to H.R. 3477
(Introduced by Mr. Helms for himself and others.) To provide for the safeguarding of taxpayer rights, and for other purposes -----	S. 2929	In the nature of a substitute bill -----	UP amdt. 1066 to H.R. 9346
(Introduced by Mr. Church for himself and others.) To implement the International Sugar Agreement between the United States and foreign countries; to protect the welfare of consumers of sugar and of those engaged in the domestic sugar-producing industry; to promote the export trade of the United States; and for other purposes ----	S. 2990	To expand eligibility of certain electricians' heat equipment for alternative energy property tax credit --	Amdt. 1515 to H.R. 5263
(Introduced by Mr. Dole for himself and others.) To disregard, for purposes of certain taxes imposed by the Internal Revenue Code of 1954 with respect to employees, certain changes since 1975 in the treatment of individuals as employers ----	S. 3007	To transfer a portion of the proceeds from the Hospital Insurance (Medicare) Trust Fund to the social security cash benefit trust fund starting in 1978 -----	Amdt. 1541 to H.R. 9346
(Introduced by Mr. Hansen for himself and others.) To amend the Internal Revenue Code of 1954 to provide pre-1969 tax treatment for capital gains --	S. 3065	(Introduced by Mr. Percy for himself and others.) To provide a 5-year residency requirement for aliens receiving SSI and requires any immigrant to have a sponsor who will contract to support such immigrant for 5 years, or have other means of support -----	Amdt. 1702 to H.R. 7200
(Introduced by Mr. Dole for himself and others.) To prohibit the issuance of regulations on the taxation of fringe benefits -----	S. 3147	(Introduced by Mr. Bumpers for himself and others.) To repeal a portion of sec. 227 of Public Law 92-603 and preserve right of election for those teaching hospitals that choose the cost-basis method of reimbursement -----	Amdt. 3586 to H.R. 5285
(Introduced by Mr. Tower for himself and others.) To amend the Internal Revenue Code of 1954 ----	S. 3285	To broaden the exemption for State programs -----	Amdt. 3581 to H.R. 5285
(Introduced by Mr. Wallop for himself and others.) To amend the Internal Revenue Code of 1954 to provide that nonresident aliens are taxable on gain from the sale or exchange of farming property and undeveloped real property at capital gains rate -----	S. 3414	To provide flexibility in the application of standards to rural hospitals with less than 100 beds -----	Amdt. 3663 to H.R. 5285
(Introduced by Mr. Culver for himself and others.) To amend the Internal Revenue Code of 1954 to exclude from gross income a portion of payments made under certain Federal and State cost-sharing programs the primary purpose of which is conservation of soil and water resources, environmental protection or restoration, forest enhancement, or the provision of wildlife habitat -----	S. 3419	To delete 50-bed limitation for hospitals electing to use the "swing bed" method of reimbursement --	Amdt. 3664 to H.R. 5285
		(Introduced by Mr. Hatch for himself and others.) To prohibit the issuance of fringe benefit regulations -----	Amdt. 3815 to H.R. 13511
		(Introduced by Mr. Helms for himself and others.) Re: Deletion of provision repealing deduction for nonbusiness related State and local taxes on gasoline, etc. -----	Amdt. 3850 to H.R. 13511
		(Introduced by Mr. Hollings for himself and others.) Re: Elimination of textiles as products subject to negotiated tariff reductions -----	Amdt. 4016 to H.R. 13511

TOWER, JOHN, Texas—Continued

AMENDMENTS—Continued

- (Introduced by Mr. Hollings for himself and others.)
 Re: Elimination of textiles as products subject to
 negotiated tariff reductions..... Amdt. 4017 to
 H.R. 13511
- (Introduced by Mr. Hatch for himself and others.) Amdt. 4047 to
 Re: Tax treatment of investment annuities..... H.R. 13511
- (Introduced by Mr. Hatch for himself and others.)
 Re: Prohibition of Treasury Department fringe Amdt. 4048 to
 benefit regulations..... H.R. 13511
- (Introduced by Mr. Bartlett for himself and others.)
 To amend the Emergency Petroleum Allocation
 Act of 1973 to exempt from controls deep stripper
 well crude oil production, and to clarify the origi- Amdt. 4068 to
 nal intent of the "stripper well" amendment.... H.R. 13511

SENATE RESOLUTIONS

- (Introduced by Mr. Hollings for himself and
 others.) Relating to customs duties on textiles... S. Res. 324

SENATE CONCURRENT RESOLUTIONS

- (Introduced by Mr. Glenn for himself and others.)
 Relating to disapproval of import relief of domes- S. Con.
 tic producers of nuts, bolts, and large screws.... Res. 66

WALLOP, MALCOLM, Wyoming

(Introduced by Mr. Burdick for himself and others.) To amend the Internal Revenue Code of 1954 to exempt certain agricultural aircraft from the aircraft use tax, to provide for the refund of the gasoline tax to the agricultural aircraft operator, and for other purposes.....	S. 196	(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 to permit a taxpayer to claim a credit for amounts paid as tuition to provide education for himself, for his spouse, or for his dependents, and to provide that such credit is refundable.....	S. 2142
(Introduced by Mr. Melcher for himself and Mr. Young.) To amend the Meat Import Quota Act of 1964 to define fresh, chilled, and frozen meat, and for other purposes.....	S. 294	(Introduced by Mr. Gravel for himself and others.) To amend sec. 4940 of the Internal Revenue Code of 1954 to reduce the excise tax based on the investment income of private foundations from 4 percent to 2 percent.....	S. 2204
(Introduced by Mr. Hansen for himself and others.) To amend title II of the Social Security Act to increase the increment in old-age benefits payable to individuals who delay their retirement beyond age 65.....	S. 615	(Introduced by Mr. DeConcini for himself and Mr. Wallop.) To establish a uniform law on the subject of bankruptcies.....	S. 2266
(Introduced by Mr. Baker for himself and others.) To amend the Internal Revenue Code of 1954 to provide a permanent reduction in the rates of taxes paid by individuals.....	S. 730	To limit the quantity of feeder and slaughter cattle which may be imported into the United States during each calendar year.....	S. 2596
(Introduced by Mr. Baker for himself and others.) To amend the Internal Revenue Code of 1954 to provide a tax credit based upon the creation of new jobs and increased employment in private industry	S. 731	(Introduced by Mr. Hollings for himself and others.) To amend the Trade Act of 1974.....	S. 2920
(Introduced by Mr. Baker for himself and others.) To amend the Internal Revenue Code of 1954 to provide for a permanent reduction in the rate of small business corporations.....	S. 732	(Introduced by Mr. Bentsen for himself and others.) To impose quotas on the importation of beef in order to assure an adequate supply of quality beef at stable prices for the American consumer.....	S. 2985
(Introduced by Mr. Baker for himself and others.) To amend the Internal Revenue Code of 1954 to increase the amount of the dividend exclusion.....	S. 733	(Introduced by Mr. Church for himself and others.) To implement the International Sugar Agreement between the United States and foreign countries; to protect the welfare of consumers of sugar and of those engaged in the domestic sugar-producing industry; to promote the export trade of the United States; and for other purposes....	S. 2990
(Introduced by Mr. Baker for himself and others.) To amend the Internal Revenue Code of 1954 to provide for the exclusion from taxation of a limited amount of interest on savings.....	S. 734	(Introduced by Mr. Hansen for himself and others.) To amend the Internal Revenue Code of 1954 to provide pre-1969 tax treatment for capital gains...	S. 3065
(Introduced by Mr. Baker for himself and others.) To amend the Internal Revenue Code of 1954 to permit the accelerated depreciation of property placed in service in areas of high unemployment...	S. 735	(Introduced by Mr. Dole for himself and others.) To prohibit the issuance of regulations on the taxation of fringe benefits.....	S. 3147
(Introduced by Mr. Baker for himself and others.) To provide American Stock Ownership Plans for those of modest income by allowing a deferral of taxes on certain funds invested in common stock...	S. 736	(Introduced by Mr. Wallop for himself and others.) To amend the Internal Revenue Code of 1978 to exclude from gross income payments made under certain Federal and State cost-sharing programs...	S. 3388
(Introduced by Mr. Baker for himself and others.) To amend the Internal Revenue Code of 1954 to provide income tax incentives for the conservation of energy used to heat or cool residences.....	S. 737	(Introduced by Mr. Wallop for himself and others.) To amend the Internal Revenue Code of 1954 to provide that nonresident aliens are taxable on gain from the sale or exchange of farming property and undeveloped real property at capital gains rates.....	S. 3414
(Introduced by Mr. Wallop for himself and others.) To amend title II of the Social Security Act to eliminate the reduction in disability benefits on account of receipt of workmen's compensation	S. 1735	(Introduced by Mr. Wallop for himself and others.) To limit imports of feeder and slaughter cattle and to authorize a trade agreement for that purpose in lieu of statutory quotas.....	S. 3453
		To amend sec. 1035(e) of the Tax Reform Act of 1976 relating to tax credit for production sharing contracts.....	S. 3408

WALLOP MALCOLM, Wyoming—Continued

SENATE CONCURRENT RESOLUTIONS

(Introduced by Mr. Dole for himself and others.) Disapproving Presidential action regarding the sugar industry-----	S. Con. Res. 38
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SENATE RESOLUTIONS

(Introduced by Mr. Hatch for himself and others.) Relating to policy changes by the Internal Revenue Service-----	S. Res. 242
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(Introduced by Mr. Hollings for himself and others.) Relating to customs duties on textiles...	S. Res. 324
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(Introduced by Mr. Roth for himself and others.) Disapproval of a proposed Internal Revenue Service reorganization-----	S. Res. 475
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AMENDMENTS

To eliminate the reduction in disability benefits on account of receipt of workmen's compensation-----	UP amdt. 1068 to H.R. 9846
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To subject foreign investors to the capital gains tax on gain from the sale of real property situated in the United States-----	Amdt. 3988 to H.R. 13511
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Re: Residential farm property-----	Amdt. 3989 to H.R. 13511
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Re: Exclusion from gross income of certain cost- sharing payments-----	Amdt. 3990 to H.R. 13511
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(Introduced by Mr. Hollings for himself and others.) Re: Elimination of textiles as products subject to negotiated tariff reductions-----	Amdt. 4016 to H.R. 13511
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(Introduced by Mr. Hollings for himself and others.) Re: Elimination of textiles as products subject to negotiated tariff reductions-----	Amdt. 4017 to H.R. 13511
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(Introduced by Mr. Church for himself and others.) Re: Income tax exclusion for amounts from sale of principal residence-----	Amdt. 4031 to H.R. 13511
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(Introduced by Mr. Nunn for himself and others.) Provides for additional reductions in individual income tax rates during calendar years 1980-83--	Amdt. 4084 to H.R. 13511
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(Introduced by Mr. Bartlett for himself and others.) To amend the Emergency Petroleum Allocation Act of 1973 to exempt from controls deep stripper well crude oil production, and to clarify the original intent of the "stripper well" amendment....	Amdt. 4088 to H.R. 13511
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WEICKER, LOWELL P., JR., Connecticut

To terminate public financing of Presidential elections.....	S. 30	(Introduced by Mr. Hollings for himself and others.) To amend the Trade Act of 1974.....	S. 2920
(Introduced by Mr. Talmadge for himself and others.) To strengthen the capability of the Government to detect, prosecute, and punish fraudulent activities under the medicare and medicaid programs, and for other purposes.....	S. 143	(Introduced by Mr. Hansen for himself and others.) To amend the Internal Revenue Code of 1954 to provide pre-1969 tax treatment for capital gains.....	S. 3065
(Introduced by Mr. Goldwater for himself and others.) To repeal the earnings limitation of the Social Security Act for all workers age 65 and over	S. 146	(Introduced by Mr. Hathaway for himself and Mr. Weicker.) To amend the Internal Revenue Code of 1954 to provide a credit for investment in original issue stock of small- and medium-sized corporations	S. 3320
(Introduced by Mr. Roth for himself and others.) College Tuition Tax Relief Act of 1977.....	S. 311	(Introduced by Mr. Haskell for himself and others.) To extend for 2 years and modify the Federal income tax credit for employment of new employees	S. 3491
(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 to permit heads of households to use the standard deduction used by married persons.....	S. 1644		
(Introduced by Mr. Nelson for himself and others.) To amend the Small Business Investment Act of 1958, and for other purposes.....	S. 1815		
(Introduced by Mr. Javits for himself and others.) To provide for equalizing the costs of unemployment compensation, revising the extended benefits program, and for other purposes.....	S. 1853		
(Introduced by Mr. Gravel for himself and others.) To amend sec. 4940 of the Internal Revenue Code of 1954 to reduce the excise tax based on the investment income of private foundations from 4 percent to 2 percent.....	S. 2204		
(Introduced by Mr. Moynihan for himself and others.) To authorize an appropriation to reimburse certain expenditures for social services provided by the States prior to Oct. 1, 1975, under titles I, IV, VI, X, XIV, and XVI of the Social Security Act.....	S. 2300		
(Introduced by Mr. Weicker for himself and others.) To prohibit the importing of Ugandan articles into the United States.....	S. 2412		
(Introduced by Mr. Weicker for himself and others.) To amend the Tariff Schedules of the United States in order to prohibit the importation of coffee which is the product of Uganda.....	S. 2414		
(Introduced by Mr. Eagleton for himself and others.) To amend the Internal Revenue Code of 1954 to allow an individual a credit against tax equal to 15 percent of the social security taxes paid by that individual during the taxable year....	S. 2450		
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to provide an equitable tax structure for small and independent companies, and for other purposes....	S. 2600		
		AMENDMENTS	
		(Introduced by Mr. Church for himself and others.) To provide an optional retirement income credit or tax credit for the elderly for 1976.....	Amdt. 190 to H.R. 3477
		(Introduced by Mr. Weicker for himself and others.) To authorize energy stamp demonstrations.....	Amdt. 1545 to to H.R. 5263
		(Introduced by Mr. Javits for himself and others.) To include limited coverage for mental illness necessary care and services, except for long-term institutional care.....	Amdt. 4738 to H.R. 9434
		(Introduced by Mr. Nelson for himself and others.) To amend the tax law to provide for accelerated depreciation for small business.....	Amdt. 3800 to H.R. 13511
		(Introduced by Mr. Weicker for himself and others.) Re: Tax credit for investment in new stock issues.....	Amdt. 3845 to H.R. 13511
		(Introduced by Mr. Hollings for himself and others.) Re: Elimination of textiles as products subject to negotiated tariff reductions.....	Amdt. 4016 to H.R. 13511
		(Introduced by Mr. Hollings for himself and others.) Re: Elimination of textiles as products subject to negotiated tariff reductions.....	Amdt. 4017 to H.R. 13511
		(Introduced by Mr. Nelson for himself and others.) Re: Accelerated depreciation for small business.....	Amdt. 4041 to H.R. 13511
		(Introduced by Mr. Nelson for himself and others.) Re: Accelerated depreciation for small businesses.....	Amdt. 4058 to H.R. 13511
		SENATE RESOLUTIONS	
		(Introduced by Mr. Hollings for himself and others.) Relating to customs duties on textiles....	S. Res. 324

WILLIAMS, HARRISON A., JR., *New Jersey*

(Introduced by Mr. Dole for himself and others.) To provide that the changes made by the Tax Reform Act of 1976 to the exclusion for sick pay shall apply to taxable years beginning after Dec. 31, 1976.....	S. 4	(Introduced by Mr. Church for himself and others.) To provide a program of income tax counseling for elderly individuals.....	S. 835
(Introduced by Mr. Stone for himself and others.) To amend title XVIII of the Social Security Act to authorize payment under the medicare program for certain services performed by chiropractors....	S. 76	(Introduced by Mr. Bayh for himself and others.) To amend title XVI of the Social Security Act to provide for coverage under pt. B of medicare for routine exfoliative cytology tests for the diagnosis of uterine cancer.....	S. 940
(Introduced by Mr. Inouye for himself and others.) To amend the Social Security Act to provide for the payment of services by psychologists, and for other purposes.....	S. 123	(Introduced by Mr. Williams for himself and Mr. Case.) To amend sec. 218 of the Social Security Act to include New Jersey in the list of States which may establish a divided retirement system for purposes of providing social security coverage of State and local employees under Federal-State agreements.....	S. 1003
(Introduced by Mr. Church for himself and others.) To amend the Social Security Act to roll back the deductible and coinsurance charges under part A of medicare to the 1976 levels, and for other purposes.....	S. 185	(Introduced by Mr. Church for himself and others.) To amend titles II, VII, XI, XVI, XVIII, and XIX of the Social Security Act to provide for the improved administration of the old-age, survivors, and disability insurance program, the supplemental security income program, and the medicare program by a newly established Independent Social Security Administration, to separate social security trust fund items from the general Federal budget, to prohibit the mailing of certain notices with social security and supplemental security income benefit checks, and for other purposes.....	S. 1194
(Introduced by Mr. Kennedy for himself and others.) To amend the Internal Revenue Code of 1954 to provide an election under which State and local governments may issue taxable obligations and receive a Federal subsidy of 40 percent of the interest yield on such obligations.....	S. 261	(Introduced by Mr. Church for himself and others.) To amend title II of the Social Security Act to revise the provisions relating to automatic cost-of-living increases in benefits and for other purposes.....	S. 1243
(Introduced by Mr. Ribicoff for himself and others.) To amend title XVIII of the Social Security Act to authorize payment under the supplementary medical insurance program for optometric and medical vision care.....	S. 514	(Introduced by Mr. McIntyre for himself and others.) To amend the Tariff Act of 1930 and the Tariff Schedules of the United States to reduce the burden of paperwork involved in the customs entry process for travelers and goods entering the United States.....	S. 1405
(Introduced by Mr. Inouye for himself and others.) To amend titles XVIII and XIX of the Social Security Act to provide for a greater utilization of the professional services of qualified clinical social workers in the medicare and medic-aid programs, to include outpatient services, community mental health centers, and neighborhood health centers among the entities which may be qualified providers, and to remove the special limitations which are presently imposed on coverage of psychiatric and mental health services under pts. A and B of title XVIII and title XIX.....	S. 532	(Introduced by Mr. Church for himself and others.) To amend the Social Security Act to provide for the coverage of certain drugs under pt. A of the health insurance program established by title XVIII of such act.....	S. 1479
(Introduced by Mr. Javits for himself and others.) To amend and improve the programs authorized under the Emergency Unemployment Compensation Act of 1974, and to extend such programs for 1 year, and for other purposes.....	S. 604	(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 to permit heads of households to use the standard deduction used by married persons.....	S. 1644
(Introduced by Mr. Hansen for himself and others.) To amend title II of the Social Security Act to increase the increment in old-age benefits payable to individuals who delay their retirement beyond age 65.....	S. 615	To amend the Internal Revenue Code of 1954 to exclude from the gross income of employees contributions by employers to certain insurance plans..	S. 1849
(Introduced by Mr. Clark for himself and others.) To amend title XVIII of the Social Security Act to provide payment for rural health clinic services....	S. 708	(Introduced by Mr. Javits for himself and others.) To provide for equalizing the costs of unemployment compensation, revising the extended benefits program, and for other purposes.....	S. 1853
To amend the Tariff Schedules of the United States to provide duty-free treatment of any aircraft engine used as a temporary replacement for an aircraft engine being overhauled within the United States if duty was paid on such replacement engine during a previous importation.....	S. 814	To amend the Social Security Act to provide medicare benefits for individuals who require total parenteral nutrition (TPN) as a result of intestinal surgery.....	S. 1907

WILLIAMS, HARRISON A., JR., New Jersey—Continued

(Introduced by Mr. Cranston for himself and others.) To amend the Social Security Act to strengthen and improve the program of Federal support for foster care of dependent children with special needs, and for other purposes.....	S. 1928	(Introduced by Mr. Hollings for himself and others.) To amend the Trade Act of 1974.....	S. 2920
To encourage State and local governments to reform their real property tax systems so as to decrease the real property tax burden of low- and moderate-income individuals who have attained age 65....	S. 1942	(Introduced by Mr. Williams for himself and others.) To amend the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 for the purpose of simplifying, clarifying, and improving Federal law relating to the regulation of employee benefit plans, to foster the establishment and maintenance of plans, and for other purposes.....	S. 3017
To remove excise tax on bus parts and accessories and to remove excise tax on certain items used in connection with intercity, local, and school buses	S. 1971	(Introduced by Mr. Williams for himself and others.) To amend title XVIII of the Social Security Act to provide coverage, under the supplementary medical insurance program, of certain lenses and illumination aids for individuals suffering from severe limitation of central vision acuity and of the services of an optometrist in prescribing such lenses and aids.....	S. 3038
(Introduced by Mr. Javits for himself and others.) To amend titles IV, XI, and XIX of the Social Security Act to increase the Federal matching rate for purposes of reimbursement to States under the programs of aid to needy families with children and medical assistance.....	S. 1977	(Introduced by Mr. Ribicoff for himself and others.) To amend the Internal Revenue Code of 1954 to provide relief to residential and certain institutional users of refined petroleum products in the event of a Presidential adjustments of imports of petroleum	S. 3057
(Introduced by Mr. Moynihan for himself and others.) To replace the existing Federal welfare programs with a single, coordinated program to seek to assure jobs training, and income supplementation for low income citizens able to work and income support for low income citizens in need who are not available for work by reason of disability, age, or family circumstance.....	S. 2084	(Introduced by Mr. Hansen for himself and others.) To amend the Internal Revenue Code of 1954 to provide pre-1969 tax treatment for capital gains....	S. 3065
To amend title IV of the Employee Retirement Income Security Act of 1974 to authorize the Pension Benefit Guaranty Corporation to extend for not more than 18 months, the date on which the Corporation first begins paying benefits under terminated multiemployer plans.....	S. 2125	(Introduced by Mr. Allen for himself and others.) To provide that certain statutory subsistence received by State police officers will not retroactively be included in gross income.....	S. 3134
(Introduced by Mr. Church for himself and Mr. Williams.) To amend title XVIII of the Social Security Act to give the Secretary of Health, Education, and Welfare authority to waive all or part of an automatic increase in the inpatient hospital deductible	S. 2190	(Introduced by Mr. Matsunaga for himself and others.) To amend the Internal Revenue Code of 1954 to allow a credit for contributions to the United States Olympic Committee.....	S. 3455
(Introduced by Mr. Gravel for himself and others.) To amend sec. 4940 of the Internal Revenue Code of 1954 to reduce the excise tax based on the investment income of private foundations from 4 percent to 2 percent.....	S. 2204	(Introduced by Mr. Church for himself and Mr. Williams.) To amend title XVI of the Social Security Act to permit States to replace supplementary payments with vendor payments on behalf of residents of certain facilities, and for other purposes	S. 3502
(Introduced by Mr. Williams for himself and Mr. Zorinsky.) To amend the Internal Revenue Code of 1954 to provide a credit against income tax for certain amounts paid for domestic assistance for disabled individuals.....	S. 2218	AMENDMENTS	
To amend the Tariff Schedules of the United States to provide a temporary suspension of the duty on mineral wool.....	S. 2338	To provide that the reduction in the maximum duration of emergency benefits from 26 to 13 weeks included in the House and Senate bills would be effective for weeks of unemployment ending after Apr. 30, 1977.....	UP amdt. 115 to H.R. 4800
(Introduced by Mr. Moynihan for himself and others.) To authorize an appropriation to reimburse certain expenditures for social services provided by the States prior to Oct. 1, 1975, under titles I, IV, VI, X, XIV, and XVI of the Social Security Act.....	S. 2360	(Introduced by Mr. Church for himself and others.) To provide an optional retirement income credit or tax credit for the elderly for 1976.....	Amdt. 190 to H.R. 3477
		(Introduced by Mr. Huddleston for himself and others.) To provide for a withholding tax on certain gambling winnings.....	Amdt. 206 to H.R. 3477
		(Introduced by Mr. Moynihan for himself and others.) Re: Review of Canadian tax impact on U.S. broadcasters.....	Amdt. 228 to H.R. 3477

WILLIAMS, HARRISON A., New Jersey—Continued

AMENDMENTS—Continued

(Introduced by Mr. Muskie for himself and others.) Re: Extension of antirecession assistance program through fiscal year 1982.....	Amdt. 244 to H.R. 3477
(Introduced by Mr. Inouye for himself and others.) (In the nature of a substitute.) Provides for the coverage of the services of psychologists under medicare	Amdt. 450 to S. 123
To provide a refundable tax credit to the elderly for energy costs.....	UP amdt. 978 to H.R. 5269
To add New Jersey to the list of States which allow public employees to obtain social security coverage under the divided retirement system.....	UP amdt. 1063 to H.R. 9346
(Introduced by Mr. Javits for himself and others.) To extend emergency unemployment compensation.....	Amdt. 1550 to H.R. 5822
To revise provisions with regard to determining costs	Amdt. 3477 to H.R. 5285
To amend the tariff schedules of the United States respecting the tariff treatment accorded to certain plastics or rubber.....	Amdt. 3478 to H.R. 5285
(Introduced by Mr. Javits for himself and others.) To include limited coverage for mental illness necessary care and services, except for long-term institutional care.....	Amdt. 4738 to H.R. 9434
(Introduced by Mr. Nelson for himself and others.) Re: Hospital reimbursement reforms and hospital cost containment.....	Amdt. 3848 to H.R. 13511
(Introduced by Mr. Hollings for himself and others.) Re: Elimination of textiles as products subject to negotiated tariff reductions.....	Amdt. 4016 to H.R. 13511
(Introduced by Mr. Hollings for himself and others.) Re: Elimination of textiles as products subject to negotiated tariff reductions.....	Amdt. 4017 to H.R. 13511
(Introduced by Mr. Hatch for himself and others.) Re: Prohibition of Treasury Department fringe benefit regulations.....	Amdt. 4048 to H.R. 13511
(Introduced by Mr. Nelson for himself and others.) Relating to the Full Employment and Balanced Growth Act of 1977 (Humphrey-Hawkins).....	Amdt. 4063 to H.R. 13511

SENATE CONCURRENT RESOLUTION

(Introduced by Mr. Williams for himself and Mr. Javits.) To favor a revised coverage schedule under section 4006(a)(2)(A)(ii) of the Employee Retirement Income Security Act of 1974.....	S. Con. Res. 49
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YOUNG, MILTON R., North Dakota

(Introduced by Mr. Goldwater for himself and others.) To repeal the earnings limitation of the Social Security Act for all workers age 65 and over -----	S. 146	(Introduced by Mr. Baker for himself and others.) To provide American Stock Ownership Plans for those of modest income by allowing deferral of taxes on certain funds invested in common stock-----	S. 786
(Introduced by Mr. Burdick for himself and others.) To amend the Internal Revenue Code of 1954 to exempt certain agricultural aircraft from the aircraft use tax, to provide for the refund of the gasoline tax to the agricultural aircraft operator, and for other purposes-----	S. 196	(Introduced by Mr. Baker for himself and others.) To amend the Internal Revenue Code of 1954 to provide income tax incentives for the conservation of energy used to heat or cool residences-----	S. 787
(Introduced by Mr. Melcher for himself and Mr. Young.) To amend the Meat Import Quota Act of 1964 to define fresh, chilled, and frozen meat, and for other purposes-----	S. 294	(Introduced by Mr. Burdick for himself and others.) To amend the Internal Revenue Code of 1954 to allow an individual an income tax deduction for the expenses of traveling to and from a temporary construction project worksite-----	S. 779
(Introduced by Mr. Ribicoff for himself and others.) To amend title XVIII of the Social Security Act to authorize payment under the supplementary medical insurance program for optometric and medical vision care-----	S. 514	(Introduced by Mr. Tower for himself and others.) To provide tax incentives to encourage physicians, dentists, and optometrists to practice in health manpower shortage areas-----	S. 878
(Introduced by Mr. Pell for himself and others.) To amend title VII of the Social Security Act to provide that benefit checks shall be mailed for delivery on the day preceding a Saturday, Sunday, or legal public holiday, and to amend sec. 3020 of title 38, United States Code, relating to the time of delivery of benefit checks paid under laws administered by the Veterans' Administration-----	S. 543	(Introduced by Mr. McClure for himself and others.) To require an estimate of domestic consumer needs and domestic production of sugar, to provide an annual quota of sugar which may be brought or imported into the United States, and for other purposes-----	S. 915
(Introduced by Mr. Stevens for himself and others.) To amend title II of the Social Security Act to increase to \$5,100 the annual amount which individuals may earn without suffering deductions from benefits on account of excess earnings-----	S. 588	(Introduced by Mr. Helms for himself and others.) To amend title XVIII of the Social Security Act to authorize payment under the supplementary medical insurance program for services furnished by physician extenders-----	S. 1385
(Introduced by Mr. Baker for himself and others.) To amend the Internal Revenue Code of 1954 to provide a permanent reduction in the rates of taxes paid by individuals-----	S. 730	(Introduced by Mr. Wallop for himself and others.) To amend title II of the Social Security Act to eliminate the reduction in disability benefits on account of receipt of workmen's compensation -----	S. 1735
(Introduced by Mr. Baker for himself and others.) To amend the Internal Revenue Code of 1954 to provide a tax credit based upon the creation of new jobs and increased employment in private industry -----	S. 731	(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to provide that the Federal excise tax on telephone service does not apply to amounts paid as State tax on the same service-----	S. 1774
(Introduced by Mr. Baker for himself and others.) To amend the Internal Revenue Code of 1954 to provide for a permanent reduction in the rate of small business corporations-----	S. 732	(Introduced by Mr. Dole for himself and others.) To amend the Internal Revenue Code of 1954 to exempt from taxation amounts received under certain scholarship programs-----	S. 1921
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- Extension of deadline for HEW child care study com. amdt. to H.R. 1404.
- Extension of 5-year amortization for child care facilities, com. amdt. to H.R. 3477.
- Tax credit extended to cover employment of grandparents, S. 2153.
- Foster care, increased Federal funding, S. 1928, S. 2777, com. amdt. to H.R. 7200, UP amdt. to H.R. 3946, H.R. 7200, UP amdt. 2032 to H.R. 13511.

Child support:

- Advance Federal matching denied States not submitting timely child support information, S. 1725.
- Annual reporting requirements modified, S. 1123, Nunn UP amdt. 171 to H.R. 3477.
- Bonding required for employees handling collection of support payments, S. 1123, Nunn UP amdt. 171 to H.R. 3477.
- Court costs, matching for compensation of judges and other personnel, com. amdt. to H.R. 13511.
- Foster care and adoption assistance, Federal payments, S. 1928.
- Federal employees subject to dismissal for failure to comply with court order, amdt. 3630 and UP amdt. 2071 to H.R. 5285.
- Funding of child support program for nonwelfare families:
 - Extended, com. amdt. to H.R. 1404, S. 1725, H.R. 7200.
 - Made permanent, H.R. 4007, UP amdt. 1729 to H.R. 12232, UP amdt. 2132 to H.R. 11711, com. amdt. to H.R. 7200, com. amdt. to H.R. 12973.
- Garnishment provision clarified, S. 1123, Nunn UP amdt. 171 to H.R. 3477, UP amdt. 946 to H.R. 3387.
- Georgia, extension of time to resolve problems, S. 1123, Nunn UP amdt. 171 to H.R. 3477.
- Incentive payments to subdivisions for collection of support payments, S. 1123, Nunn UP amdt. 171 to H.R. 3477.
- Management information system, incentives for new systems, com. amdt. to H.R. 12973.
- Missouri exempted from certain requirements, UP amdt. 1730 to H.R. 12232.
- Records of Federal, State, and local agencies, access authorized for locating absent parents determining paternity, and enforcing child support obligations, S. 1947.
- Research and demonstration projects, S. 1123.
- Wage information for collection of child support, increased access to, com. amdt. to H.R. 12973.

Chloroformic acid:

- Temporary suspension of duty, S. 1302.

Cigarettes:

- Equalized duty treatment for U.S. citizens and nonresident aliens, com. amdt. to H.R. 1904.

Civil Air Patrol:

- Deduction for certain contributions by members, S. 587.

Coal:

- Excise tax imposed on sale or use of, S. 1538, H.R. 4544, UP amdt. 1081 to H.R. 5322.

Coffee:

- Importation from Uganda prohibited, S. 2414.

Coin-operated devices:

- Federal tax repealed, amdt. 3521 to H.R. 112 and H.R. 3521.
- Increased tax credit for State taxes paid, S. 98, amdt. 3521 to H.R. 112 and H.R. 1337, com. amdt. to H.R. 13511.

Commodity Credit Corporation:

- Credit extended to nonmarket economy countries, S. 1413, S. 2023, S. 2385.

Companion sitting services (see Employment taxes).**Cooperatives:**

- Housing corporations, rules revised, amdt. 3978, UP amdt. 2015 to H.R. 13511.
- Telephone companies, exclusion of certain income in determining tax exempt status, S. 1424, H.R. 7581.

Copper:

- Imports excluded from GSP, S. 2124.
- Tariff increased, S. 2124, S. 2233.

Copying lathes:

- Duty suspension until 7-1-79, H.R. 3098.

Corporations (see also Small business taxation).

- Capital recovery allowance, S. 504.
- Controlled foreign corporations subjected to U.S. tax currently, amdt. 3901 to H.R. 13511.
- Cooperative corporations, increased limitations on investment tax credit and charitable contributions, S. 2216.
- Cooperative housing corporations, rules revised, amdt. 3978 to H.R. 13511.
- DISC provisions repealed, S. 1969, UP amdt. 2001 to H.R. 13511.
- Dividend exclusion increased, S. 733.
- Dividends of domestic corporations to be tax deductible, S. 504.
- Excess profits tax, S. 914, S. 3630.
- Extension of 1977 rate reductions, H.R. 3477, com. amdt. to H.R. 3477.
- Farming corporations exempted from provisions requiring accrual method of accounting, S. 1227.
- Foreign income (see separate listing).
- Fourth quarterly installment of Federal income taxes by small corporations, one month delay permitted, S. 1723.
- General stock ownership plans, deductions for amounts paid to, S. 3223.
- Gifts of stocks to employees, deduction for, S. 1987.
- Maximum tax rate, amdts. 3998-4005, 4134-5, 4173-5 to H.R. 13511.
- Jointly owned farms and closely held businesses, rules revised, com. amdt. to H.R. 13511.
- Liabilities on incorporation of a trade or business, treatment liberalized, com. amdt. to H.R. 13511.
- Personal holding company, definition of "individual" for stock ownership test, com. amdt. to H.R. 6715.
- Regulated investment companies, distribution requirements revised, com. amdt. to H.R. 13511, H.R. 6877.
- Relocation expense deduction denied for certain transfers, S. 1966.
- Reserves for product liability losses, deductions for additions to, S. 1611, S. 3049.
- Subchapter S elections, provisions modified, H.R. 7320, com. amdt. to H.R. 7320.
- Surtax exemption increased, S. 504, S. 732, S. 1969, S. 2363, S. 2392, S. 2497, S. 2561.

Corporations, etc.—Continued

Surtax exemption reduced, S. 1989.
 Tax rate reduced conditionally, amdt. 3854, 4061 to H.R. 13511.
 Tax rate reduced for all businesses, S. 504, S. 1860, S. 2363, S. 3321, S. 3420, H.R. 13511, com. amdt., amdt. 4025, 4054, 4055, 4056, 4132, 4140–4143, to H.R. 13511.
 Tax rate reduced for small business, S. 504, S. 732, S. 1860, S. 2497, S. 2813, S. 2936, S. 3562.
 Tax rate reduction denied for tax shelters, amdt. 4129 to H.R. 13511.
 Unemployed, special deduction for hiring of, S. 2969.
 Withholding of taxes on behalf of stockholders, S. 1969.

Cortina, Joe:

For the relief of, H.R. 5289, conf. amdt. to H.R. 1904.

Countercyclical revenue sharing:

Extension of program, H.R. 2852.
 Funds directed to States with higher unemployment rates, amdt. 3626, UP amdt. 1903, 1904, 1928 to H.R. 2852.
 Increased authorizations, S. 531, amdt. 244 to H.R. 3477, com. amdt. to H.R. 2852.
 Supplemental fiscal assistance limit to States, UP amdt. 1902, 1903, 1928 to H.R. 2852.

Coupons:

Treasury rule disallowing certain deductions suspended, com. amdt. to H.R. 3050, H.R. 13047, com. amdt. to H.R. 13511.

Coverage, OASDI:

Federal employees, S. 2880, S. 3305.
 Members of Congress and their employees, S. 2335, S. 3305, amdt. 3652 to H.R. 13511.
 New Jersey, coverage for certain public employees, S. 1093.

Cultural property:

Implementation of convention on, H.R. 5643, S. 2261.

Customs:

Duty determination to include any export quota premium, S. 3246.
 Equalized duty treatment of cigarettes and liquor for U.S. citizens and nonresident aliens, com. amdt. to H.R. 1904.
 Flat 10 percent rate of duty on personal goods valued under \$500, S. 683, S. 1406.
 Increase from \$100 to \$250 the value of articles permitted duty-free entry, S. 1239, H.R. 8149.
 Increase from \$100 to \$300 the value of articles permitted duty-free entry, S. 1609.
 Increase from \$100 to \$500 the value of articles permitted duty free entry, com. amdt. to H.R. 8149.
 Procedural reform, H.R. 8149, com. amdt. to H.R. 8149.
 Secretary of the Treasury prohibited from extending admission free of duty without entry of their baggage to officials of the U.S. Government, S. 1904.

D

Day care (see Child care).

Debt limit (see Public debt limit).

Deductions:

"At risk" provisions modified, H.R. 13511, amdt. 4023 to H.R. 13511.
 Black lung benefit trusts, unfunded future liability, S. 3477, H.R. 13167.
 Business meals, portion disallowed, amdt. 3890, 4127 to H.R. 13511.
 Business use of homes, retroactive date of Tax Reform Act of 1976 eliminated, S. 796.
 Business use of homes for certain home industries, S. 740, S. 749, H.R. 3340, com. amdt. to H.R. 3477.
 Charitable contributions, S. 587, S. 8111.
 Charitable-service functions, expenses incurred by volunteers driving to and from, S. 890.
 "Claim of right" carryback, amdt. 4466 to H.R. 13511.
 Coupons, com. amdt. to H.R. 3050, H.R. 13047, com. amdt. to H.R. 13511.
 Dividends paid by domestic corporations, S. 504.
 Educational expenses, S. 834, S. 954, S. 1781.
 Energy invention corporations, investments in, S. 2917.
 Enhanced oil recovery expenses, S. 3000.
 Entertainment facility expenses, deduction repealed, com. amdt., amdt. 3891, to H.R. 13511.
 Exclusion as liability, S. 2393.
 First class air travel, deduction disallowed in excess of coach, S. 1236, amdt. 3897, 4127 to H.R. 13511.
 Farmland clearance, S. 2433.
 Foreign conventions:
 Attendance at, S. 627.
 Rules revised, H.R. 6715, com. amdt. to H.R. 6715.
 Foreign living costs, S. 2115, com. amdt. to H.R. 6715.
 Gas tax deduction repealed, H.R. 13511, H.R. 8444, com. amdt. to H.R. 13511, H.R. 5263.
 Geothermal steam exhaustion and geothermal resources, S. 655, S. 1961.
 Gifts of stock by corporations to their employees, S. 1967.
 Household and dependant care services necessary for education, S. 42.
 Housing provided for an elderly person, S. 890, S. 1014.
 Individual retirement accounts (see Pension plans).
 Medical expenses, S. 95, S. 3321, H.R. 13511.
 Medical insurance deduction repealed, H.R. 13511.
 Mortgage deduction limited, S. 1969.
 Net operating loss (see separate listing).
 Original issue stock, investments in, amdt. 3845 to H.R. 13511.
 Pension plans (see separate listing).
 Personal exemptions (see separate listing).
 Physicians, dentists, and optometrists practicing in a shortage area, S. 878.
 Political contributions deduction repealed, S. 3321, H.R. 13511.
 Product liability claims, deduction for funds reserved to pay losses, S. 1611, S. 2864, S. 3049, S. 3489, amdt. 4085, 4133 to H.R. 13511.
 Rental of principal residence if aged 65, S. 1137.
 Rental of vacation homes, exception to the "14-day or 10% test," com. amdt. to H.R. 6715.
 Renters, portion of property tax paid by landlord, S. 856.
 Repealed, S. 1969.
 Retirement savings contributions, com. amdt. to H.R. 13511.
 Senatorial expenses, S. Rept. 96-779.
 Social security taxes paid, S. 3305.

Deductions—Continued**Standard deduction:****Cost of living adjustment:**

Increased for residents of Alaska and Hawaii, S. 1978.
Related to CPI, S. 1481.

Increased to:

\$2,400 for single returns and \$3,000 for joint returns,
H.R. 3477.

\$2,200 for single returns and \$3,200 for joint returns
and heads of households, com. amdt. to H.R. 3477.

Replaced with a floor under itemized deductions and built
into tax tables, H.R. 3477, com. amdt. to H.R. 3477.

State legislator's place of residence, revisions related to, H.R.
3477, com. amdt. to H.R. 3477, com. amdt. to H.R. 9251, H.R.
11053, amdt. 1406 to H.R. 4007.

Travel expenses, employment related, S. 779.

Treble damages payments disallowed, amdts 4037, 4137, 4145
to H.R. 13511.

Unemployed, special deduction for hiring of, S. 2959.

Depreciation allowance:

Accelerated depreciation denied for certain businesses relocat-
ing, S. 1936.

Accelerated depreciation for expenditures related to OSHA
standards, S. 3404, S. 3528.

Accelerated depreciation for property placed in service in areas
of high unemployment, S. 735.

Accelerated depreciation for small business, S. 2742.

Adjustment of schedules, S. 2499.

Amortization deduction in lieu of depreciation for historic
structures, S. 2241.

Asset depreciation range expansion deleted, amdt. 3886 to
H.R. 13511.

Asset depreciation range (ADR) repealed, S. 1989.

Depreciation of machinery over a period up to 40% less than
the productive life of the asset, S. 2815, amdts. 3690, 3846,
4041, 4058, 4482-3 to H.R. 13511.

Rehabilitation of low income rental housing, rules liberalized.
UP amdt. 937 to H.R. 3387, amdts. 4083, 4119, 4123, 4124 to
H.R. 13511.

Small businesses, liberalized rules, S. 2742, H.R. 13511, amdts.
3809, 4063, 4483 to H.R. 13511.

DISC's (Domestic International Sales Corporations):

Tax provisions repealed, S. 1989, UP amdt. 2001 to H.R. 13511.

Disability (OASDI):

Benefits not reduced on account of receipt of workmen's com-
pensation, S. 1735.

Blind eligible with 6 quarters of coverage, S. 753, S. 861.

Disability Insurance Trust Fund, increased allocation, H.R.
9346, S. 3305.

Earnings limitation of \$3,600 per year, S. 1589.

General revenue financing of benefits, S. 2501, S. 2508.

Reconsideration stage in determining benefits eliminated, S.
1589.

Rehabilitation vehicles, continued eligibility in certain cases,
S. 2521.

Waiting period eliminated, S. 1589.

Waiting period eliminated for traumatic spinal cord injuries,
S. 2250.

Distilled spirits (see Alcoholic beverages).**Doxorubicin hydrochloride antibiotics:**

Duty suspension until 6-1-83, com. amdt. to H.R. 3269, H.R.
4018.

Dyeing and tanning materials:

Duty free importation, H.R. 11409.

E**Earned income credit (see Tax credits).****Earnings limitation (OASDI):****Increased to:**

\$3,000; loss of \$1 in benefits for each \$3 earned, S. 760.

\$3,000 to \$6,000, loss of \$1 in benefits for each \$3 earned;
\$6,000, loss of \$1 for each \$2, S. 238.

\$3,600, S. 1789.

\$4,000 in 1978; \$4,500 in 1979; \$5,000 in 1980; \$5,000 in
1981; \$6,000 in 1982, H.R. 9346.

\$4,200, S. 172.

\$4,800, S. 87.

\$4,800; loss of \$1 in benefits for each \$3 earned from
\$4,800 to \$9,600, S. 1018.

\$5,040, S. 77.

\$5,100, S. 588, S. 1455.

\$5,200, S. 585.

\$6,000, S. 1496.

\$7,800, S. 73.

\$100,000, S. 2501.

Monthly exception, amdt. 3882 to H.R. 13511.

Phased out, S. 1020, S. 1175, S. 1455.

Repealed, S. 146, S. 189, S. 448.

Repealed for the blind, S. 753.

Repealed for persons aged 62, S. 172.

Special rule for individuals living in Alaska or Hawaii, S. 353.

Eastern Telephone Supply and Manufacturing, Inc.:

For the relief of, H.R. 10161.

Educational expenses:

Educational assistance programs, gross income exclusion for
amounts paid by an employer, S. 2388, com. amdt., UP amdt.
1991 to H.R. 13511.

Educational savings bonds, gross income exclusion from in-
terest on, S. 2528.

Tax credit, S. 96, S. 311, S. 824, S. 954, S. 1570, S. 1781, S. 2142,
UP amdt. 1057 to H.R. 9346, com. amdt. and amdt. 3104 to
H.R. 3946, S. 2877, H.R. 12050, H.R. 13511, UP amdts. 3890,
4012 to H.R. 13511, com. amdt. and amdts. 3461-3, 3466, 3474,
and UP amdts. 1651 1654-9, 1662 to H.R. 12050.

Tax deduction, S. 824, S. 954, S. 1781.

Elderly:

Tax counseling, S. 835, H.R. 3553, com. amdt. to H.R. 13511.

Tax credits:

Care of, S. 2198, amdts. 3960, 4078, 4158, to H.R. 13511.

Energy cost credit, H.R. 5268.

Increased, S. 2128, com. amdt. to H.R. 13511.

Jobs, S. 131, S. 3321.

Eligibility requirements (OASDI):

Divorced wife, duration of marriage requirement reduced from
20 to 10 years, S. 598, S. 942.

Grandchild in custody of grandparent eligible for benefits,
S. 1782.

Employment taxes:

Agricultural hand-harvest labor performed by a full-time student under the age of 16, exclusion from coverage, S. 2781.
 Companion sitting, persons providing permanent services relieved of withholding responsibilities, amdt. 960 to H.R. 1904, UP amdt. 944 to H.R. 3387, S. 2118.
 Waiver of certain retroactive payments and application to certain employees, S. 1851.
 Group prepared legal service plans, employer contributions exempted from FICA and FUTA taxes, S. 3383.
 Independent contractors, tax treatment revised, S. 3007, UP amdt. 1728 to H.R. 7320, S. 3364, com. amdt. to H.R. 13511.
 Roosevelt Campobello Int'l. Park Commission employees services, S. 3278, UP amdt. 1731 to H.R. 12380.

ESOP's (Employee Stock Ownership Plans):

Tax credits for contributions to, S. 3241.
 Tax provisions repealed, S. 1989.

Estate taxes:

"Alternate valuation date", rules revised, S. 3381.
 Artwork valued at "cost of materials" basis, S. 3015.
 Attribution rules for extension of time to pay estate tax, rules revised, H.R. 12578, UP amdt. 2028 to H.R. 13511.
Carryover basis provisions added by the Tax Reform Act of 1976:
 Deferral, com. amdt. to H.R. 6715, com. amdt., amdt. 3981 to H.R. 13511.
 Repealed, S. 1906, S. 1954, S. 2227.
 Revised, S. 2228, S. 2293, S. 2461, S. 3125.
 Cost of living adjustments, S. 2561.
 Distributions in redemption of stock, rules revised, S. 3509.
 Farm valuation rules modified, S. 3125.
 Farms, subordination rules revised, UP amdt. 2043, amdt. 3878 to H.R. 13511.
 Fraternal organization buildings, deduction for gifts to, amdt. 4118 to H.R. 13511.
 Generation skipping transfers, effective date for tax postponed until June 11, 1976, com. amdt. to H.R. 6715.
 Independent local newspapers advance estate tax payment trusts, S. 3441, amdt. 3847 to H.R. 13511.
 Nonmilitary purposes if elected, S. 899.
 Stock redemption, rules liberalized for qualifying for capital gains treatment, S. 1856.
 Surviving spouse's services considered as having earned a portion of the estate, S. 2858, S. 2865.
 Technical amendments, H.R. 6715, H.R. 12532.

Excess profits tax:

Petroleum profits, S. 914, S. 1756.

Excise taxes:

Air transportation, reduction of taxes, S. 750, S. 1650, S. 3279, H.R. 8729, UP amdt. 2128 to H.R. 9911.
 Aircraft use tax, S. 196, S. 775, H.R. 2852.
 Alcohol, H.R. 1920, H.R. 2028, S. 2932, S. 3191, com. amdt. 3534, UP amdt. 1809 to H.R. 1337, S. 3501, amdt. 3997 to H.R. 13511.
 Buses, S. 349, S. 1971, H.R. 1337, H.R. 8444, H.R. 5268.
 Coal, S. 1532, H.R. 4544, UP amdt. 1081 to H.R. 5322, com. amdt. to S. 1583.
 Coin-operated devices, amdt. 3521 to H.R. 112 and H.R. 1337.
 Domestic crude oil production, S. 1707.
 Excessive payments, H.R. 1920.
 Farming purposes, fuel for com. amdt. to H.R. 1337, H.R. 2852.

Excise taxes—Continued

Gasoline and other fuels, S. 97, S. 196, S. 775, H.R. 8300, H.R. 8444, H.R. 13511, com. amdt., amdt. 3850 to H.R. 13511, H.R. 5263.
 Light duty truck parts, revision of administrative procedure for claiming exemption, com. amdt. to H.R. 6715.
 Pension managers, S. 2363.
 Private foundation investment income, S. 2204, H.R. 112, S. 2921, H.R. 4030, H.R. 13511, UP amdt. 2028 to H.R. 13511.
 Rods, creels, etc., S. 3466, amdt. 4006, UP amdt. 2005 to H.R. 13511.
 Telephone service, excise tax not to apply to State taxes paid, S. 1774, com. amdt. to H.R. 3373.
 Tires, H.R. 5103, com. amdt. to H.R. 3050.
 Tractors, H.R. 1337.
 Trailers, H.R. 2984, com. amdt. and UP amdt. 1812 to H.R. 1920, amdt. 3975 (sic) to H.R. 13511.
 Trucks, H.R. 1337, com. amdt. to H.R. 1337.
 Waterways fuel tax, H.R. 8300, amdt. 1295, 1690, 1829, 1846, and 1931 to H.R. 8300, UP amdt. 2047 to H.R. 8533.

Export-Import Bank Act of 1945:

Extended, amdt. 3681 to H.R. 13511.

F**Farmers:**

Crop deficiency payments, farmers permitted to elect year in which payments are to be included in income, S. 2327, S. 2686.
 Crop disaster payments received in 1978 treated as 1977 income in certain cases, H.R. 11055.
 Cropdusters allowed refund of fuel excise tax in certain cases, com. amdt. to H.R. 1337, H.R. 2952.
 Farming corporations exempted from provisions requiring accrual method of accounting, S. 1227, amdt. 219 to H.R. 3477, amdt. 1723 to H.R. 112, H.R. 13511, com. amdt. 2021 to H.R. 13511.
 Investment tax credit (see separate listing).
 Land clearance for farming, increased deduction, S. 2483.
 Land sold by nonresident alien subjected to capital gains tax, S. 3414, amdt. 3988 to H.R. 13511.
 Livestock, involuntary conversion, amdt. 4152 to H.R. 13511.
 Trailers for farm use exempted from excise tax, H.R. 2984, com. amdt. to H.R. 1920, amdt. 3975 (sic) to H.R. 13511.
 Trucks exempted from Highway Use Tax, S. 238, UP amdt. 2021 to H.R. 13511.
 Social security taxes paid, tax credit in lieu of deduction for certain farming operations, S. 2488.
 Social security, treatment of income for purposes of, S. 1504, amdt. 3472 to H.R. 12390.
 Surviving spouse's services considered as having earned a portion of the farm for estate tax purposes, S. 2858, S. 2865.

Farmers:

Disapproving President's denial of import relief, S. Con. Res. 66.

Federal Salary Act:

Pay increase repealed, Bartlett UP amdt. 111 to H.R. 4800.
 Rollcall vote in both Houses required for future pay increases for Members of Congress, Federal judges, and other senior Federal officials, Bartlett UP amdt. 111 to H.R. 4900.

Federal Unemployment Tax Act (see Employment taxes).

Finance Committee:

- Printing of the history of the committee, S. Res. 96.
- Additional expenditures authorized:
 - Inquiries and investigations, S. Res. 97, S. Res. 892.
 - Routine purposes, S. Res. 99.

Financial institutions:

- Bad debt reserves, special tax treatment repealed, S. 1969.
- Interest received from Puerto Rican branches of U.S. savings and loan associations treated as Puerto Rican source income, S. 3476, H.R. 13758, com. amdt. to H.R. 13511.
- Savings and loan guaranty corporations granted tax exempt status, S. 1544, amdt. 3689 to H.R. 13511.
- Uniform tax treatment, S. 70.

Fish:

- Disapproval of waiver of countervailing duty on Canadian fish, S. Res. 483.

Fisherman (see Withholding taxes and Unemployment compensation).**Fluorspar:**

- Duty suspension until June 30, 1960, H.R. 5265.

Fondation José et René de Chambrun:

- For the relief of, S. 2418, amdt. 3417 to H.R. 7320.

Foreign income:

- Reduction for increased living expenses, H.R. 9251, H.R. 13488.
- Deferred taxation denied for certain businesses relocating, S. 1966.
- Deferred taxation of foreign income of U.S. companies, provision terminated, S. 1013.
- Earned income exclusion "indexing," S. 2576.
- Earned income exclusion restored to pre-1976 status, S. 2576, H.R. 13488, H.R. 9251.
- Exclusion for U.S. citizens increased to \$20,000, S. 888.
- Exclusion replaced with a deduction, S. 2115, com. amdt. to H.R. 9251.
- Puerto Rican branches of U.S. savings and loans, interest treated as Puerto Rican source income, H.R. 13758, H.R. 13511.
- Resident alien exemption based on cost of living, S. 2529.
- Tax credits:
 - Denied for certain businesses relocating, S. 1966.
 - Foreign taxes paid to subordinate levels of government tax credit replaced with a deduction, S. 1406.
 - Losses, computation not to apply if incurred before Jan. 1, 1979, S. 1155.
- Tax Reform Act of 1976, postponement of effective date to:
 - Jan. 1, 1977, S. 772, com. amdt. to H.R. 3477.
 - Jan. 1, 1978, H.R. 9251.
 - Jan. 1, 1979, com. amdt. to H.R. 9251, H.R. 13488.

Foreign trade zones:

- Additional classes of vessels permitted to purchase supplies from, S. 369.
- Duty free entry of materials used in production of exported goods, S. 2874.
- Foster care (see Child care).

Freight cars:

- Temporary suspension of import duty, S. 3326, com. amdt. to H.R. 10161.

Fringe benefits:

- Congressional study time period extended, S. 3145.
- Regulations on taxation prohibited, S. 3147, S. 3194, H.R. 9251, H.R. 12841, amdt. 3815, 4048, UP amdt. 2023.

G**Gambling winnings (see Wagering).**

- Reporting requirements revised for bingo, Keno, and slot machine winnings, S. 1118.

Games, William J.:

- For the relief of, S. 2007.

Gasoline and other fuels:

- Deduction for State taxes repealed, H.R. 8444, H.R. 13511, com. amdt. to H.R. 13511, H.R. 5263.
- Above provisions deleted, amdt. 3850 to H.R. 13511.
- Excise tax imposed on diesel and other fuels used by commercial cargo vessels on inland waterways, H.R. 8300.
- Excise tax extended, H.R. 8444.
- Excise tax increase, S. 97.
- Gasohol, exempted from excise tax, H.R. 5263.
- Guzzler tax, H.R. 8444, H.R. 5263.
- Refund of excise tax to agricultural aircraft operator, S. 196, S. 775, com. amdt. to H.R. 1337, H.R. 2852.

General Stock Ownership Plans:

- Tax incentives for establishment of S. 3223, com. amdt. to H.R. 13511.

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- Favoring proposed revised coverage schedule, S. Con. Res. 49.
- Pension insurance not to be affected by ad hoc social security increases, H.R. 9846.
- Preexisting profit sharing plans, rules revised, S. 3316.
- Salary reduction plans and cafeteria plans, etc., existing tax treatment extended until Jan. 1, 1980, H.R. 9251, com. amdt. to H.R. 9251.
- Simplification of reporting requirements, S. 901, S. 2352, S. 3017, S. 3193.
- Simplified employee pensions, S. Con. Res. 113, H.R. 13511.
- Small businesses, "prudence rule" redefined to encourage investment of retirement funds, S. 1734.
- Termination insurance for highly compensated employees, S. 3142.
- Excise tax on pension managers if holdings exceed 5% of the securities of the corporation, S. 2363.
- Individual Retirement Accounts (IRA's):
 - Contributions of any portion of retirement funds permitted, com. amdt. to H.R. 1337.
 - Same provisions extended to plans funded by annuity contracts, H.Re. 1342. (See H.R. 1337 action.)
 - Contributions to limited IRA accounts permitted for the difference between the maximum amount allowable and the amount contributed to a qualified pension plan, S. 2462.
 - Cost of living adjustments for contributions, S. 1981, S. 2581, amdt. 3988 to H.R. 13511.
 - Distribution rollovers, amdt. 3976 to H.R. 13511.
 - Homemakers permitted to count spouse's income as their income, S. 1783.
 - Simplification, S. 3402, com. amdt. to H.R. 13511, amdt. 4042 to H.R. 13511.
 - Technical corrections, amdt. 4042 to H.R. 13511.
 - Investment limitations liberalized, S. 2763, amdt. 4043 to H.R. 13511.
 - Investment limitations placed on large pension managers, S. 286.
- Keogh plans:
 - Cost of living adjustments, S. 2561.
 - Plan termination insurance eliminated if funded entirely by insurance, S. 2763.
 - Presidential Commission on Pension Policy established, amdt. 4023 to H.R. 13511.
 - Prudent man rule modified, S. 1734, S. 1745.
 - Rollover of distributions, amdt. 3976 to H.R. 13511.
 - Separate jurisdiction for IRS and Labor, S. 901.
 - Separate treatment for certain plans maintained by employers within multiemployer groups, S. 2763.
 - Single annual report with a single filing date required of pension plans, S. 1745.
 - Small businessmen permitted annual \$7,500 contributions into separate IRA's for each employee, S. 3140.
- State and local government retirement systems:
 - Deferral from tax of certain amounts paid, S. 2627.
 - Entities permitted to participate, amdt. 4064, 4488 to H.R. 13511.
 - Exempted from Federal income tax and certain reporting requirements, S. 1587.
- TRASOP's made permanent, com. amdt. to H.R. 13511.
- Teacher annuities invested in mutual funds, withdrawal rights revised, S. 3257.
- Uniform accounting of pension liabilities, S. 2992.

Peppers, hot red:

- Temporary suspension of import duty, S. 3329, com. amdt. to H.R. 12165.

*This bill was referred to the Senate Committee on Banking, Housing, and Urban Affairs, with the understanding that the Committee on Finance would review the tax provisions of the bill and communicate its views to the Committee on Banking, Housing, and Urban Affairs. The bill subsequently became P.L. 96-339.

Personal exemptions:

- Additional exemptions for deaf or deaf-blind, S. 120.
- Additional exemption for handicapped, com. amdt. to H.R. 12511.
- Annual increase for 3 years, S. 2311.
- Built into tax tables, H.R. 2477, com. amdt. to H.R. 2477.
- Cost of living adjustments, S. 1431, amdt. 3686 to H.R. 13511.
- General tax credit increase, S. 2811.
- Increased, S. 3321, H.R. 13511, com. amdt., amdt. 4026 to H.R. 13511.
- Tax credit in lieu of deduction, S. 1969, S. 1989, S. 3420.

Personal holding company (see Corporations).**Petroleum:**

- Crude oil equalization tax, H.R. 5263.
- Deregulation of oil and natural gas prices, S. 1758.
- Duty-free entry for Canadian petroleum if "swapped," S. 843, com. amdt. to H.R. 3259, H.R. 5858.
- Enhanced oil recovery, deduction for expenses related to, S. 3000.
- Excess profits tax, S. 914, S. 1758.
- Excise tax at the wellhead, on domestic crude oil, S. 1707.
- Exportation permitted, amdt. 3863 to H.R. 13511.
- Home heating oil, refundable tax credit, S. 3057.
- President prohibited from restraining imports, amdt. 4022 to H.R. 13511, H.R. 5263.
- Presidential adjustment in license fees, S. 2012.
- Shale oil, tax credit, amdt. 4006, 4030 to H.R. 13511.
- "Stripper well" redefined, amdt. 4088 to H.R. 13511.
- Tariff on imported oil:
 - President prohibited, S. 2175. Sense of the Senate resolution requesting the President to not impose, S. Con. Res. 73.

Photographic color couplers:

- Temporary suspension of duty until 6-30-80, com. amdt. to H.R. 1904, H.R. 5052.

Player contracts (see Capital gains and losses).**Poppy straw concentrate:**

- Duty suspension until 6-30-80, com. amdt. to H.R. 2982, H.R. 3790.

Popular titles:

- Agricultural Trade Expansion Act of 1977, S. 2385.
- American Stock Ownership Plans of 1978, S. 736.
- Anti-Inflation Tax Reduction and Reform Act, S. 3394.
- Asset Depreciation Simplification Act of 1978, S. 2409.
- Beef Act of 1978, S. 2737.
- Beef Import Act of 1978, S. 2484, S. 2695.
- Better Jobs and Income Act, S. 2084.
- Black Lung Benefits Reform Act of 1977, S. 1538.
- Black Lung Benefits Revenue Act of 1977, H.R. 5322.
- Bridge Safety Act of 1977, S. 161.
- Bus Excise Tax Repeal Act of 1977, S. 1971.
- Catastrophic Health Insurance and Medical Assistance Reform Act, S. 3105.
- Child and Maternal Health Care Extension Act, S. 324.
- Child Health Assessment Act, S. 1392.
- Coal Gasification Facilities Financing Act of 1977, S. 965.
- Community Mental Health Assistance Act of 1978, S. 3425.
- Comprehensive Health Care Insurance Act of 1977, S. 218.
- Comprehensive Maternal and Child Health Protection Act, S. 1071.
- Conservation Gas and Residential Insulation Credit Act, S. 199.
- Convention on Cultural Property Implementation Act, S. 2261.
- Copper Employment and Protection Act of 1977, 2124.
- Copper Environmental Equalization Act of 1977, S. 2233.

Popular titles—Continued

- Corporate Tax Reduction Act of 1978, S. 2497, S. 2998.
- Customs Paperwork Reduction Act of 1977, S. 683.
- Customs Paperwork Simplification Act of 1977, S. 1405.
- Defense Economic Adjustment Act, S. 2279.
- ERISA Improvements Act of 1978, S. 2017.
- ERISA Small Business Paperwork Reduction and Investment Act, S. 1745.
- Economically Distressed Cities Revenue Bond Act of 1978, S. 2900.
- Education Fiscal Assistance Act of 1978, S. 2377.
- Electric Utility Tax Reform Act of 1977, S. 2023.
- Emergency Unemployment Compensation Extension Act of 1977, S. 604, H.R. 4800.
- Employee Business Ownership and Capital Formation Act of 1977, S. 1987.
- Employment Tax Credit Economic Stabilization Act of 1977, S. 149.
- Energy Conservation Incentives Act of 1977, S. 124.
- Energy Conservation Tax Credits for Residences and Small Businesses Amendment, S. 97.
- Energy Conservation Tax Incentives Act, S. 737.
- Energy Development Act of 1977, S. 1758.
- Enhanced Oil Recovery Tax Act of 1978, S. 3000.
- Equity in Social Security Act of 1977, S. 304.
- Estate and Gift Tax Amendments Act of 1977, S. 2228.
- Estate and Gift Tax Amendments of 1978, S. 2461.
- Excess Government Spending Surcharge Act of 1978, S. 3410.
- Excess Petroleum Profits Tax Act of 1977, S. 914.
- Expanded Employee Stock Ownership Act of 1978, S. 3241.
- Foreign Earned Income Act of 1978, H.R. 13488.
- Freedom of Emigration Act, S. 1713.
- Health Maintenance Organization Amendments of 1978, S. 2676.
- Health Protection Act of 1977, S. 1260.
- Highway Improvement Act of 1978, S. 2440.
- Home Buyers' Assistance Act, S. 70.
- Hospital Cost Containment Act of 1977, S. 1391.
- Imported Oil Tax Prohibition Act of 1977, S. 2175.
- Independent Local Newspaper Act of 1978, S. 3441.
- Indian Tribal Government Tax Status Act, S. 2130.
- Individual Housing Account Act, S. 2050.
- Individual Retirement Account Simplification Act, S. 3402.
- Individual Tax Rate Reduction Act, S. 730.
- Intergovernmental Anti-Recession Assistance Act of 1977, S. 531.
- International Unfair Trade Laws Procedural Reform Act of 1978, S. 3127.
- Job Opportunities and Family Security Act of 1978, S. 2777.
- Jobs Creation Act of 1977, S. 504.
- Jobs Credit Extension Act of 1978, S. 3491.
- Legal Fees Reimbursement Act of 1977, S. 1839.
- Long-Term Care Amendments of 1977, S. 2288.
- Maternal, Infant, and Crippled Children's Health Reform Act of 1978, S. 3188.
- Medicare Amendments of 1978, H.R. 13097.
- Medicare-Medicaid Administrative and Reimbursement Reform Act, S. 1470.
- Medicare-Medicaid Anti-Fraud and Abuse Amendments, S. 143.
- Medicare Mental Illness Non-Discrimination Act, S. 3131.
- Miscellaneous Revenue Act of 1978, H.R. 12578.
- Municipal Taxable Bond Alternative Act of 1977, S. 261.
- National Employment Priorities Act of 1977, S. 1906.
- National Health Care Act of 1977, S. 5.
- National Health Insurance for Mothers and Children Act, S. 370.
- National Sweetener Act of 1978, S. 3055.
- New Jobs Tax Credit Act, S. 680.

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1978 Amendments to the Maternal and Child Health and Crippled Children's Service Act of 1978, S. 3401.
 1978 Tax Reduction Act, S. 3321.
 Older Americans Financial Security Act of 1977, S. 780.
 Older Americans Tax Counseling Assistance Act of 1977, S. 885.
 Pension Protection Act of 1978, S. 3142.
 Pension Requirements Simplification Act, S. 2262.
 Pension Simplification Act, S. 901.
 Product and Professional Liability Insurance Tax Equity Act of 1978, S. 2964.
 Product Liability Self-Insurance Act of 1978, S. 3049.
 Property Tax Relief Act of 1977, S. 1942.
 Public Assistance Amendments of 1977, H.R. 7200.
 Rapid Recovery of Occupational Safety and Health Expenditures Act of 1978, S. 3526.
 Renewable Energy and Energy Conservation Tax Act of 1977, S. 17, S. 806.
 Residential Insulation Credit Act, S. 196, S. 199.
 Residential Property Tax Relief Act of 1977, S. 609.
 Revenue Act of 1978, H.R. 13511, S. 3420.
 Simplified Pension Plan Act, S. 3140.
 Simpliform Tax Act, S. 1969.
 Small Business and Farms Capital Preservation Act of 1978, S. 2428.
 Small Business Depreciation Reform Act of 1978, S. 3493.
 Small Business Investment Incentive Act of 1977, S. 2382, S. 3320.
 Small Business Reduction and Stimulation Act of 1978, S. 2009.
 Small Business Reinvestment Act of 1978, S. 2498.
 Small Business Simplification Reform Act of 1978, S. 2742.
 Small Business Tax Reform Act of 1978, S. 3502.
 Small Business Tax Relief Act of 1978, S. 3356.
 Small Business Venture Capital Act of 1977, S. 1815.
 Social Security Administration Act, S. 1194.
 Social Security Amendments of 1977, S. 559.
 Social Security Amendments of 1978, S. 3305.
 Social Security Cost-of-Living Improvement Act of 1977, S. 1243.
 Social Security Financing Amendments of 1977, H.R. 9346.
 Social Security Financing, Benefit Indexing, and Equal Rights Amendments of 1977, S. 1902.
 Social Security Refinancing Act, S. 2503.
 Social Services Amendments of 1978, S. 3143.
 Solar Energy and Energy Conservation Act of 1977, S. 1284.
 Solar Energy Incentives Act of 1977, S. 654.
 State and Local Welfare Reform and Fiscal Relief Act of 1978, S. 3470, S. 3705.
 State Cost Control Plan for Hospitals Act of 1977, S. 1878.
 Steel Trade Negotiations Act of 1978, S. 3058.
 Sugar Act Extension of 1977, S. 674.
 Sugar Import Restriction Act of 1977, S. 915.
 Sugar Stabilization Act of 1978, S. 2900.
 Sunset Tax Act of 1977, S. 125.
 Supplementary Fiscal Assistance Act of 1978, S. 2975.
 Surplus School Conversion Act of 1977, S. 793.
 Tax-Exempt Private Pension Investment Act of 1977, S. 285.
 Tax Expenditure Review Act of 1977, S. 921.
 Tax Form Simplification Act of 1978, S. 3569.
 Tax Indexation Act of 1978, S. 2561, S. 2738.
 Taxpayer Assistance Fairness Act of 1977, S. 1379.
 Taxpayers' Bill of Rights Act, S. 2929.
 Tax Reduction Act of 1978, S. 2811.
 Tax Reduction and Simplification Act of 1977, H.R. 3477.
 Tax Reform Act of 1977, S. 1969.
 Tax Relief Act of 1977, S. 1860.
 Tax Treatment Extension Act of 1977, H.R. 9251.
 Technical Amendments Act of 1977, S. 2233.

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Technical Corrections Act of 1977, H.R. 6715.
 Trade Procedures Reform Act, S. 2317.
 Tuition Tax Credit Act of 1977, S. 2142.
 Tuition Tax Credit Act of 1978, H.R. 12050.
 Tuition Tax Relief Act of 1977, S. 834, S. 1781.
 Unemployment Compensation Reform Act of 1977, S. 1833.
 Uniform Federal Welfare and Medicaid Assistance Act of 1977, S. 1977.
 United States Olympic Fund Act of 1977, S. 605.
 Urban Investment Tax Credit Act of 1978, S. 2958.
 Venture Capital Tax Reform Act, S. 2363.
 Welfare Reform and Fiscal Relief Act of 1978, S. 3408.

Potatoes:

Increased duty rates, S. 2965.
 Quotas lowered for certain potatoes, S. 2965.

Presidential Election Campaign Fund Act:

Repealed, S. 39.

Private foundations:

Charitable organizations exempted from classification as a private foundation in certain cases, S. 1485, S. 2825, amdt. 3522 to H.R. 7320.
 Excise tax on investment income reduced to 2%, S. 2204, H.R. 112, S. 2921.
 Horrel Foundation permitted to continue to serve as trustee of certain trusts, H.R. 12592.
 Long-term care facilities not subjected to excise taxes for failure to distribute income, UP amdt. 2026, amdt. 3987 to H.R. 13511.
 Minimum distribution requirement liberalized, S. 728.
 Museums, libraries, and nonprofit nursing homes, alternative rules, S. 728.
 Period increased for foundation's holding of interests in certain public utilities, H.R. 4030.
 Reporting requirements simplified, H.R. 12578.
 Self-dealing restrictions modified, com. amdt. to H.R. 2849.
 Travel costs of Government officials, payment permitted for certain, H.R. 810.

Private relief bills:

Cortina, Joe, H.R. 5289, conf. amdt. to H.R. 1904.
 Eastern Telephone Supply and Manufacturing, Inc., H.R. 10161.
 Fondation Josée et René de Chambrum, S. 2418, amdt. 3471 to H.R. 7320.
 Games, William J., S. 2007.
 Gozart, Iris, S. 1480.
 Hall, Brian and Vera W., H.R. 5090.
 Hedstrom, Milton G. and Evelyn, S. 2194.
 Jefferson County Medical Health Center, S. 690, amdt. 3473 to H.R. 12232.
 John A. Peterson Charitable Trust, S. 1513.
 Manhattan Bowery Corp., N.Y., N.Y., S. 3469.
 Memphis Plough Community Foundation of Memphis, Tennessee, S. 3458.
 Mizer, Jack R., H.R. 5087, conf. amdt. to H.R. 1904.
 Sanders, Bobby G., S. 3303.
 Smith College, H.R. 1404.
 Zirkle, Paul E., S. 898.

Product liability losses:

10 year carryback, S. 3489.
 Deduction for funds reserved to pay losses, S. 1611, S. 2664, S. 3049, amdts. 4085, 4132, to H.R. 13511.

Professional Standards Review Organizations:

Membership extended to certain nonphysicians, S. 3506 amdt. 4526 to H.R. 9434, H.R. 13817.

Not be considered as a government agency, S. 3196.

Optometry included in program, S. 410.

Registered nurses provided full voting membership on local P&RO's, S. 223.

Revision of program, H.R. 3.

Property tax (see State taxation).**Prunes:**

Sense of the Senate regarding EEC regulations relating to, S. Res. 76.

Public assistance (see Aid to families with dependent children).**Public debt limit:**

Government programs to be reauthorized at least every 10 years, amdt. 3849 to H.R. 13511.

Increased to:

\$773 billion until Mar. 31, 1978, H.R. 9200.

\$773 billion until July 31, 1978, H.R. 11518.

\$796 billion until Mar. 31, 1979, H.R. 13385.

Public money, investing (see Tax and loan accounts).**Puerto Rico:**

Increased dollar limitations for medical, H.R. 9434.

Increased Federal funding for public assistance programs, UP amdt. 2093 to H.R. 3946, H.R. 7200, com. amdt. to H.R. 7200, com. amdt. to H.R. 13511.

Interest received from branches of U.S. savings and loans treated as Puerto Rican source income, S. 3476, H.R. 13758, com. amdt. to H.R. 13511.

Q**R****Railroad retirement:**

\$50 one-time payment to beneficiaries, H.R. 3477, com. amdt. to H.R. 3477.

Tier II tax base modified, H.R. 9846.

Railroad rolling stock:

Certain income treated as income from sources within the United States, H.R. 12362, UP amdt. 2004 to H.R. 13511.

Real estate (see also Gross income).

Study of taxation of foreign owners of U.S. real estate, com. amdt. to H.R. 13511.

Foreign owners' sale of U.S. real estate taxed at regular rates, com. amdt., amdt. 4126 to H.R. 13511.

Employee benefit trusts to acquire real estate in U.S. or Puerto Rico, amdt. 3977 to H.R. 13511.

Real estate investment trusts:

Safe harbor rule liberalized, com. amdt. to H.R. 13511.

Rebates (see Tax rebates).**Regulated investment companies:**

Income tax revision, H.R. 6877, com. amdt. to H.R. 13511.

Retirement bonds:

Interest rate increases permitted, com. amdt. to H.R. 3029.

Retirement income credit:

Option of using former credit or new tax credit for the elderly, amdt. 180 to H.R. 3477.

Retirement programs (see Pension plans).**Revenue rulings (see Internal Revenue Service).****Revenue sharing:**

Countercyclical revenue sharing (see separate listing).

Lump-sum annual payment provided for, S. 516.

Supplementary fiscal assistance to local governments, S. 2975.

Rods, creels, etc.:

Time changed for payment of manufacturers excise tax, S. 3406, amdt. 4006, UP amdt. 2006 to H.R. 13511.

Roosevelt Campobello Int'l. Park Commission:

U.S. citizens' services treated as U.S. employment, S. 3278, UP amdt. 1751 to H.R. 12380.

Rutile, synthetic:

Duty suspension until 6-30-79, H.R. 3387, com. amdt. to H.R. 2850.

S**Sanders, Bobby G.:**

For the relief of, S. 3303.

Savings and loans (see Financial institutions).**Securities lending (see Tax-exempt organizations).****Sick pay (see Gross income exclusions).****Small business (see also Corporations):**

Accelerated depreciation, S. 2742, H.R. 13511, amdt. 3809, 4483 to H.R. 13511.

Capital gains treatment liberalized when reinvested in small business, S. 2382, S. 2428, S. 2498.

Small business corporation stock, rules revised, com. amdt. to H.R. 13511.

Small business investment companies, tax treatment revised, S. 3345.

Social security taxes paid, tax credit in lieu of deduction, S. 2488.

Tax credit for filing Federal forms, S. 3327.

Tax credit for investments in stocks of, S. 3320, S. 3420.

Tax rate reduction, S. 504, S. 732, S. 2497, S. 2609, S. 2813, S. 2986.

Tax provisions liberalized, S. 1815, S. 2382, S. 3321, S. 3350, S. 3420, S. 3493, S. 3562.

Smith College:

Duty-free importation of 33 carillon bells, H.R. 1404.

Social Security Act:

\$50 one-time payment to all beneficiaries, H.R. 3477, com. amdt. to H.R. 3477.

Consumer Price Index for the Aged and Other Social Security Beneficiaries, S. 780.

Exemption from coverage for employers of certain religious faiths, S. 2078.

Independent Social Security Administration reestablished, S. 1494.

Trust funds removed from unified budget, S. 1194.

Social services (title XX of the Social Security Act):

- Alcoholics and drug addicts services made permanent, H.R. 12973, com. amdt. to H.R. 12973.
- Child care funds for employment of welfare recipients in child care jobs, com. amdt. to H.R. 12973.
- Child care staffing standards suspended, com. amdt. to H.R. 12973.
- Comprehensive services plan, S. 3148, H.R. 12973.
- Computerized information systems, increased incentives, com. amdt. to H.R. 12973.
- Emergency shelter for adults, H.R. 12973, com. amdt. to H.R. 12973.
- Extension of various programs to:
 - Feb. 1, 1978, com. amdt. to H.R. 3387.
 - 1-year extension, conf. amdt. to H.R. 3387, S. 3148.
- Funding increase, S. 3148, amdt. 3077 to H.R. 7200, S. 3426, UP amdt. 2903 to H.R. 3946, H.R. 12073, com. amdt. and amdt. 3851 to H.R. 18511.
- GAO study of title XX program, com. amdt. to H.R. 12973.
- Planning and assessment, S. 2875.
- Protective and vendor payments, increased use, com. amdt. to H.R. 3387.
- Puerto Rico, Guam, Virgin Islands, and Northern Marianas, separate authorization, S. 3148, H.R. 12973, com. amdt. to H.R. 12973.
- Reallotment of unused Federal funds in certain cases, S. 1930, H.R. 3387.
- Reimbursement to States for certain expenditures prior to Oct. 1, 1975, S. 2360, com. amdt. to S. 2360, H.R. 11370.
- State officials to consult with local officials, H.R. 12973, com. amdt. to H.R. 12973.

Soybeans:

- Duty-free treatment, com. amdt. to H.R. 3373.

Space Center Memorial Hospital:

- Acquisition authorized, Bellmon UP amdt. 842 to H.R. 422.

Sparkplugs (see Ceramic insulators.)**Sports franchises:**

- Tax Reform Act of 1976 provisions not to apply in certain cases, S. 2150, S. 3301, amdt. 3469 to H.R. 3790.

State and Local Fiscal Assistance Act of 1972 (see Revenue sharing).**State legislator (see Deductions).****State taxation:**

- Federal jurisdictional guidelines for State taxation of interstate commerce, S. 2172.
- Increased Federal credit for certain State imposed gaming taxes, S. 96, amdt. 3521 to H.R. 112 and H.R. 1337.
- Legislature's action of rescission, clarification of congressional intent, amdt. 3678 to H.R. 13511.
- Reimbursement to jurisdictions providing real property tax relief to low- and moderate-income older individuals, S. 1942.
- States prohibited from imposing a tax on Federal income of a nonresident if that person resides in a State that imposes a tax on income, S. 1595.

Steel:

- Resolution reaffirming support for laws protecting American industries, S. Res. 279, S. Con. Res. 78.
- Trade barrier restrictions prohibited, S. 3058.

Stock options:

- Election to treat qualified as nonqualified, H.R. 12200.
- Valuation of options to buy stock in a small business, S. 3436.

Streptam nitrate:

- Duty suspension until Jan. 3, 1980, H.R. 5044.

Student loans (see Gross income exclusions).**Subchapter S corporations:**

- Provisions liberalized, H.R. 13511, com. amdt. to H.R. 13511.

Sugar:

- International Sugar Agreement implemented, S. 2900, com. amdt. to H.R. 7108, UP amdt. 2059 to H.R. 7200, H.R. 13750.
- Amendments to above provision, UP amdts. 2089, 2090, 2092 to H.R. 7200.
- Quantitative limitations on marketing of sweetener products in the United States, S. 3055.
- Quotas established, S. 915, S. 2900, com. amdt. to H.R. 7108, com. amdt. to H.R. 7108, UP amdt. 2059 to H.R. 7200, H.R. 13750.
- Sugar Act of 1948 provisions reinstated, S. 674.

Supplemental security income—Title XVI of the Social Security Act:

- \$50 one-time payment to beneficiaries, H.R. 3477, com. amdt. to H.R. 3477.
- Above provisions deleted, Long UP amdt. 155 to H.R. 3477.
- Alcoholics and drug addicts, eligibility requirements liberalized, S. 1182.
- Assets test liberalized, S. 490.
- Attribution of sponsor's income to aliens, S. 1719.
- Benefit check, early delivery in certain cases, S. 548.
- Benefit increase to:
 - \$4,000 per year (\$5,500 for a couple), S. 490.
- Checks, prohibition of mailing of political notices with, S. 1194.
- Cost-of-living increase, semiannual, S. 780, S. 1242.
- Disabled, "substantial gainful activity" test liberalized, H.R. 12973, com. amdt. to H.R. 12973.
- Disregard of:
 - Attendant care costs, H.R. 12972, com. amdt. to H.R. 12972.
 - Burial need moneys, amdt. 4027 to H.R. 13511.
 - Cost of living increases in determining medicaid eligibility, S. 2268.
 - Disaster assistance, S. 1915, UP amdt. 941 to H.R. 3387.
 - Negotiated order of withdrawal (NOW) bank account interest, S. 3252.
 - Social security benefit increases, S. 1675.
 - Support and maintenance furnished in kind to an individual residing in the home of a relative, S. 1181, S. 3028.
 - Work related expenses, H.R. 12972, com. amdt. to H.R. 12972.
- Eligibility requirements:
 - Age limit reduced, S. 2777.
 - "Presumptive eligibility" concept liberalized, S. 490, H.R. 10848.
 - 5-year residence in U.S. required, S. 1711.
- Food stamps, cash assistance in lieu of, S. 2777, UP amdt. 1810 to H.R. 1337, S. 3424.
- Food stamps extension of provisions governing eligibility for, com. amdt. to H.R. 1404.
- Inspector General's office:
 - Quality control placed under, S. 1942.
 - Required to collect data on fraud, S. 1945.
- Medical institutions, \$25 reduction eliminated if a patient, S. 490.
- Outreach program to reach potentially eligible persons, S. 490.
- Presumptive liability, H.R. 10848, com. amdt. to H.R. 10848.
- Replaced with a cash assistance and job program, S. 2084.

Supplemental security income—Title XVI of the Social Security Act—Continued

Secretary of HEW authorized to reimburse States for payments made based on erroneous information supplied by HEW, S. 1838.

Vendor payments to individuals in group care facilities, S. 3502.

**Synthetic tantalum-columbium concentrate:
2-year suspension of duty, H.R. 2962.****T****Tariff and trade:**

Acrylic resin sheets, com. amdt. to H.R. 2850, H.R. 5285.
Agricultural exports sense of Senate resolution relating to, S. Res. 447.
Aircraft, S. 814, H.R. 422, S. 3504.
Adjustment assistance, S. 939, H.R. 11711, S. 2279, S. 3500.
Ball or roller bearing pillow block, H.R. 8755.
Bicycle parts, com. amdt. to H.R. 2962, H.R. 5263.
Binoculars, field glasses, etc., S. 1519, com. amdt. to H.R. 1901, S. 3387, com. amdt. to H.R. 11409.
Bobbeds and luges, S. 438, com. amdt. to H.R. 2849, H.R. 5146.
Bonded warehouses, S. 369.
Boric acid, com. amdt. to H.R. 7320.
Carillon bells for Smith College, H.R. 1404.
Ceramic insulators, H.R. 1550.
Chlorendic acid, S. 1802.
Cigarettes, com. amdt. to H.R. 1904.
Coffee, S. 2414.
Commodity Credit Corporation, S. 1415, S. 2023, S. 2385.
Copper, S. 2124, 2233.
Copying lathes, H.R. 3008.
Cultural property, H.R. 5643, S. 2261.
Customs, S. 683, S. 1239, S. 1405, S. 1609, com. amdt. to H.R. 1904, H.R. 8149.
Doxorubicin hydrochloride antibiotics, com. amdt. to H.R. 8259, H.R. 4018.
Dyeing and tanning materials, H.R. 11409.
EEC, S. Res. 76.
Exemption on duty-free personal imports increased, S. 677.
Export-Import Bank Act of 1945, amdt. 3681 to H.R. 13511.
Fasteners, S. Con. Res. 66.
Fish, S. Res. 483.
Foreign trade zones, S. 369, S. 2874.
Fluorspar, H.R. 5265.
Freightcars, S. 3326, com. amdt. to H.R. 10161.
Generalized system of preferences, S. 594, S. 2124.
Glass fibers, com. amdt. to H.R. 7320.
Gloves, S. 3171, com. amdt. to H.R. 9911.
Horses, H.R. 3259.
Hungary, S. Con. Res. 76, H. Con. Res. 555.
Insular possessions, H.R. 8222.
Insulation, S. 2713, S. 2338, com. amdt. to H.R. 7820.
Intravenous fat emulsion, H.R. 1904.
Istle, com. amdt. to H.R. 3008, H.R. 5322.
Jewelry, S. 2847.
Latex sheets, H.R. 2850.
Lenses, unmounted underwater, H.R. 4654.
Leopard skins, S. 3332.
Levulose, H.R. 5176.
Liquor, com. amdt. to H.R. 1904.

Tariff and trade—Continued

Mattress blanks, H.R. 2849.
Meat, S. 237, S. 239, S. 294, S. 2484, S. 2492, S. 2598, S. 2624, S. 2737, S. 2805, com. amdt. to H.R. 5052, S. Res. 477, S. 3453, H.R. 11545.
Metal waste and scrap, H.R. 12163.
Mineral wool, com. amdt. to H.R. 7320.
Mixed feeds, com. amdt. to H.R. 3373, com. amdt. to H.R. 5265, com. amdt. to H.R. 5551.
Most-favored-nation status, S. Con. Res. 76, H. Con. Res. 555.
Natural graphite, com. amdt. to H.R. 10161, H.R. 10625.
Necklaces, plastic bead, com. amdt. to H.R. 8755.
Nitrocellulose, H.R. 9028, com. amdt. to H.R. 9911.
Nuts, bolts, and large screws (see Fasteners).
Peppers, S. 3329, com. amdt. to H.R. 12165.
Petroleum, S. 56, S. 843, com. amdt. to H.R. 8259, H.R. 5858, S. 2012, S. 2175, S. Con. Res. 73.
Photographic color couplers, com. amdt. to H.R. 1904, H.R. 5062.
Poppy straw concentrate, com. amdt. to H.R. 2962, H.R. 3790.
Potatoes, S. 2985.
Preferences (see Generalized system of preferences).
President prohibited from reducing or terminating import relief if Congress disapproves, S. 2271.
Prunes, S. Res. 76.
Quotas (see individual items).
Rutile, synthetic, H.R. 3387, com. amdt. to H.R. 2850.
Soybeans, com. amdt. to H.R. 3373.
Steel, S. Res. 279, S. Con. Res. 78, S. 3058.
Strontium nitrate, H.R. 5044.
Sugar, S. 674, S. 915, S. 2990, S. 3055, com. amdt. to H.R. 7108, U.P. amdts. 2059, 2089, 2090, 2092 to H.R. 7200, H.R. 13750.
Synthetic tantalum-columbium concentrate, H.R. 2962.
Textiles, S. 2920, S. 3059, amdts. 4509, 4510 to H.R. 7108, H.R. 9937,* amdts. 4016, 4017 to H.R. 13511.
Trousers, S. 3171, com. amdt. to H.R. 9911.
2-Methyl, 4-chlorophenol, H.R. 5551, com. amdt. to H.R. 5265.
Uganda, S. 2412, S. 2414.
Walnuts, S. Res. 76.
Watches, com. amdt. to H.R. 9623.
Wood excelsior, H.R. 2692.
Wood strips or cleats, S. 2642.
Wool, coarse, com. amdt. to H.R. 3003, H.R. 3946.
Worms, live, com. amdt. to H.R. 11409.
Yankee Dryer Cylinder Rolls, H.R. 7108, com. amdt. to H.R. 8755.
Yarns of silk, H.R. 3373.
Zinc, H.R. 9911.

Tax and loan accounts:

Credit unions included in the system, com. amdt. to H.R. 5675.
Secretary of the Treasury authorized to invest public moneys, H.R. 5675.

Tax Court:

Attorney's fees for taxpayers, U.P. amdt. 2069 to H.R. 5285, amdt. 4465-81, 4492, U.P. amdt. 2041 to H.R. 13511.
Declaratory judgments relating to certain revenue rulings, S. 1939.
Small tax case procedures extended to additional taxpayers, H.R. 13062, amdt. 3844 to H.R. 13511.

*This bill was not within the Finance Committee's jurisdiction. A textile amendment was added on the Senate floor and the bill was subsequently vetoed by the President.

Tax credits:

Campaign financing, S. 1471, com. amdt. to H.R. 3340.
 Child care, com. amdt. to H.R. 3050, H.R. 8585, UP amdt. 2010, amdt. 3063 to H.R. 13511.
 Comprehensive Employment and Training Act of 1973, credit against an employer's liability for tax, S. 2306.
 Construction of property in certain areas, S. 2021.
 Contributions of literary, musical, or artistic compositions, S. 1384.
 Day care expenses when grandparents are employed, S. 2158.
 Disabled amounts for domestic assistance, S. 2213.
 Earned income credit:

Advance payments, com. amdt. to H.R. 13511.
 Extended through 1978, H.R. 3477, com. amdt. to H.R. 3477.
 Extended to couples and heads of households, amdt. 3802 to H.R. 13511.
 Increased, S. 2777, S. 2811, S. 3420, S. 3498, com. amdt. and amdts. 3964, 4026, 4044 to H.R. 13511.
 Made permanent, S. 3321, H.R. 13511, com. amdt. to H.R. 13511.
 Maintenance of household requirement liberalized, com. amdt. to H.R. 7581.
 Reflected in paycheck, amdt. 3905 to H.R. 13511.
 Repealed, S. 1989.
 Treated as income, com. amdt. to H.R. 13511.

Educational expenses, S. 96, S. 311, S. 834, S. 954, S. 1570, S. 1781, S. 2142, UP amdt. 1057 to H.R. 9346, com. amdt. and amdt. 3104 to H.R. 3946, S. 2877, H.R. 12050, H.R. 13511, UP amdt. 1991, amdts. 3680, 4012, to H.R. 13511, com. amdt. and amdts. 3461-63, 3466, 3474, and UP amdts. 1651, 1654-59, 1662 to H.R. 12050.

Elderly, expenses for care of, S. 2198.

Elderly, jobs for, S. 131, S. 3321.

Elderly, limitations increased, H.R. 9803, com. amdt. to H.R. 13511, amdts. 3960, 4078, 4158 to H.R. 13511.

Elderly, limitations on credit eliminated, S. 2128.

Electric vehicles, H.R. 5263.

Employment (see Jobs under this heading).

Energy conserving measures, S. 17, S. 97, S. 124, S. 198, S. 199, S. 654, S. 806, S. 831, S. 1284, amdts. 1721, 1725, 1726 to H.R. 112, H.R. 8444, H.R. 5263.

ESOP's tax credit for contributions to, S. 3241.

General tax credit increased, S. 2311.

General \$35 credit extended through 1978, H.R. 3477, com. amdt. to H.R. 3477.

General tax credit to be included in new tax tables, H.R. 3477, com. amdt. to H.R. 3477.

Home heating oil, S. 3057.

Housing of elderly, S. 1014, amdt. 188 to H.R. 3477.

Increased employment, S. 149, S. 616, S. 675, S. 680, S. 731, S. 737.

Individual housing accounts, S. 2050.

Intangible drilling costs, amdts. 3962, 4006, 4030 to H.R. 13511.

Interest income, S. 504.

Investment credit (see separate listing).

Jobs:

AFDC recipients, amdt. 3585 to H.R. 13511.

Above provision deleted from H.R. 13511, amdt. 3896 to H.R. 13511.

Elderly, S. 131, S. 3321.

General jobs credit extended and revised, amdt. 1964 to H.R. 13511.

Handicapped, amdt. 197, and Cranston UP amdt. 173 to H.R. 3477, S. 3321, H.R. 13511, com. amdt. to H.R. 13511.

New jobs, S. 680, H.R. 3477, com. amdt. Chafee UP amdt. 164, and Dole UP amdt. 157, amdts. 64, 193, 196, 206, 225, 226, and Bumpers motion, to H.R. 3477, S. 8491.

Targeted jobs credit, H.R. 13511, amdts. 3996, 4032, UP amdt. 2016, com. amdt., to H.R. 13511.

Tax credits—Continued

Unemployed, S. 680, Cranston UP amdt. 173, Dole UP amdt. 157, and com. amdt. to H.R. 3477, S. 841, S. 2777.

Unemployed youths, S. 2436, amdt. 3585 to H.R. 13511.

Veterans, Cranston UP amdt. 173 to H.R. 3477.

Youths, S. 680, H.R. 13511, com. amdt. to H.R. 13511.

Medical expenses, S. 1071.

Mortgage investment tax credit for financial institutions, S. 70.

Olympic Committee, contributions to, S. 3455.

Personal exemption, tax credit in lieu of deductions, S. 1989.

Political contributions, com. amdt. to H.R. 3340, amdts. 3885, 4032, 4053 to H.R. 13511.

Production sharing contracts, S. 3403.

Property taxes paid on principal residence, S. 3420.

Property taxes paid for support of public schools, S. 680, amdt. 3427 to H.R. 3946, amdt. 3445 to H.R. 12050.

Rehabilitation of property, S. 2021, S. 2958, S. 2998.

Residential energy credits, H.R. 5263.

Savings, S. 3533.

Small business filing of Federal forms, S. 3327.

Small business stock, S. 3320, S. 3420.

Social security taxes paid, tax credit in lieu of deduction for small business and certain farming operations, S. 2488.

Social security taxes paid, S. 2459, S. 2488, S. 2907, S. 2741, S. 2808, S. 2812, S. 3464, amdt. 3853 to H.R. 13511.

State-imposed gaming taxes, increased credit, S. 98, amdt. 3521 to H.R. 112 and H.R. 1337.

Targeted jobs credit, H.R. 13511, amdts. 3996, 4032, UP amdt. 2016, com. amdt. to H.R. 13511.

Tuition credit (see Educational expenses, above).

Van pooling, H.R. 5263.

Vietnam service, S. 1115.

Tax deferral:

Certain funds invested in common stock, S. 736.

Foreign income of U.S. companies, termination of provision permitting deferral of taxation, S. 1012.

Tax-exempt organizations:

Black lung trusts treated as, S. 1656.

Conventions and trade show activities excluded from definition of unrelated trade or business, H.R. 12828.

Custodial accounts for regulated investment companies, com. amdt. to H.R. 13511.

Electrical energy corporations with public regulation treated as, S. 2028.

General Stock Ownership Plans, S. 3228.

Health maintenance organizations treated as charitable organizations, S. 211.

Income from bingo and certain other games exempted from unrelated business income tax, S. 1606, S. 2771, H.R. 8533, amdt. 4065 to H.R. 13511.

Income from loans of securities exempted from unrelated business income tax, S. 2264, com. amdt. to H.R. 7581.

Libraries of tax exempt institutions treated as charities, S. 3465.

Product liability trusts treated as, S. 2864.

Savings and loan guaranty corporations, S. 1544, amdt. 3689 to H.R. 13511.

Telephone companies, nonmember, certain income disregarded in determining whether any mutual or cooperative telephone company is exempt from income tax, H.R. 7581.

Telephone cooperatives, exclusion of certain income in determining tax-exempt status, S. 1424.

Trans-Alaska Pipeline Liability Fund, amdt. 4121 to H.R. 13511.

Trusts established to provide certain medical care for relatives, S. 3000.

Tax expenditures:
Review, S. 125, S. 921.

Tax import study:
Secretary of Treasury and Council of Economic Advisers directed to prepare, S. 3268.

Tax liens:
Invalid unless entered and recorded in office in which lien is filed, S. 803, amdt. 162 and 242 to H.R. 3477.

Tax rates and tables:
Cost of living adjustments, S. 1431, S. 2561, S. 2738, S. 3133, S. 3394, amdt. 3686 to H.R. 13511.
Excess wages tax, S. 3630.
Extension of 1977 tax reductions, H.R. 3477, com. amdt. to H.R. 3477.
Head of household:
Permitted to use standard deduction used by married persons, S. 1644.
Single persons owning or purchasing a home treated as, S. 962.
Increased, S. 3416.
Indexation (see cost of living adjustments above).
Married persons filing separate returns taxed at same rate as unmarried, S. 2941.
Married persons permitted to file returns based on marital status at beginning of year, S. 1475.
Maximum rate of 50% for individuals, amdt. 2454 to S. 1969.
Reduced, S. 504, S. 730, S. 1860, S. 1969, S. 2811, S. 3321, H.R. 13511, com. amdt., amdt. 3881, 3902, 4012 to H.R. 13511.
Reduced conditionally, amdt. 3854, 4057, 4059, 4060, 4061, 4064, 4176-83, 4402 to H.R. 13511.
Tables to include standard deduction, personal exemptions, and the general tax credit, H.R. 3477, com. amdt. to H.R. 3477.
Widening of brackets, H.R. 13511, com. amdt., amdt. 4026 to H.R. 13511.
Zero bracket amount increased, S. 3321, H.R. 13511, com. amdt., amdt. 3686, 4026 to H.R. 13511.

Tax rebates:
\$50 per taxpayer and dependent, phased out between \$25,000 and \$30,000 of income, H.R. 3477, com. amdt. to H.R. 3477.
Above provision deleted, Long UP amdt. 155 to H.R. 3477.
Study of impact of rebate, com. amdt. to H.R. 3477.

Tax Reform Act of 1976:
Technical corrections, H.R. 6715, UP amdt. 2009 to H.R. 13511.

Tax returns:
Checkoff for a contribution to the National Endowments for the Arts and the Humanities, S. 1060.
Checkoff for a "U.S. Olympic Fund," S. 665.
Disclosure of information, com. amdt. to H.R. 13511.
Errors, interest suspended if a result of IRS error, S. 1379.
Filing levels increased, H.R. 13511, com. amdt. to H.R. 13511.
IRS required to inform taxpayers of right to attorney, amdt. 3855 to H.R. 13511.
NIOSH authorized to obtain from IRS information of certain persons, S. 1229.
Preparers, disregard of IRS rulings not to constitute negligence, com. amdt. to H.R. 6715.

Tax returns—Continued
Rates (see Tax rates and tables).
Safeguarding of taxpayer rights, S. 2929.
Sick pay exclusion, married taxpayers permitted to file joint or separate return to be eligible for, S. 2628.
Simplification, S. 1969.
Study of problems relating to filing of tax returns, S. 2747, com. amdt., amdt. 4021 to H.R. 13511.

Tax rulings (see Internal Revenue Service).

Textiles:
President's negotiating authority restricted, S. 2920, S. 3059, amdt. 4509, 4510 to H.R. 7108, H.R. 9937,* amdt. 4016, 4017 to H.R. 13511.

Tin metal:
Distributed to tin buffer stock, amdt. 2091 to H.R. 7200.

Tips:
Employer reporting requirements revised, com. amdt. to H.R. 13511.

Tires:
Excise tax refunds in the case of certain warranty adjustments, H.R. 5103, com. amdt. to H.R. 3050.

Tractors:
Constructive sale price for excise tax, H.R. 1337.

Trailers:
Exempted from excise tax if used on farm or with light duty towing vehicles, H.R. 2984, com. amdt. to H.R. 1920, amdt. 3975 (sic).
Above provision deleted from H.R. 1920, UP amdt. 1812 to H.R. 1920.

TRASOPs (Tax Reduction Act employee stock ownership plans):
Provisions revised and made permanent, com. amdt. to H.R. 13511.
Provisions revised, com. amdt., amdt. 4493-4 to H.R. 13511.

Trousers:
Duty-free entry for trousers with safety features for use in forestry, S. 8171, com. amdt. to H.R. 9911.

Trucks:
Constructive sale price for excise tax, H.R. 1337.
Parts, revision of administrative procedure for claiming exemption from excise taxes, com. amdt. to H.R. 6715.

Tuition tax credit (see Tax credits).

2-Methyl, 4-chlorophenol:
Duty suspension thru June 30, 1960, H.R. 5551, com. amdt. to H.R. 5265.

*This bill was not within the Finance Committee's jurisdiction. A textile amendment was added on the Senate floor and this bill was subsequently vetoed by the President.

U

Uganda:

Importation of all articles prohibited, S. 2412.
 Importation of coffee prohibited, S. 2414.

Unemployment compensation:

Automatic recoupment of outstanding Federal unemployment insurance loans to States, provision delayed for 2 years, H.R. 4800.

Commission on Barriers to Employment, amdt. 4157 to H.R. 13511.

Denied for:

Refusal to accept less than suitable work after exhaustion of 50% of benefits, S. 1521.

Refusal to accept suitable work, S. 1521.

Students receiving educational assistance, S. 1521.

Emergency benefits:

Additional benefits for job training, S. 604.

Duration of benefits, H.R. 4800, com. amdt. and Williams UP amdt. 115 to H.R. 4800.

Extends program to:

Dec. 31, 1977, com. amdt. to H.R. 4800.

Jan. 31, 1978, conf. amdt. to H.R. 4800.

Mar. 31, 1978, S. 604, H.R. 4800.

Mar. 31, 1978 with a 3-month phaseout, Javits UP amdt. 112 to H.R. 4800.

Fraud penalty and recovery of overpayments, H.R. 4800, com. amdt. to H.R. 4800.

General revenue funding, S. 604, H.R. 4800, com. amdt. to H.R. 4800, S. 1853.

Deleting the above com. amdt., Curtis UP amdt. 114 to H.R. 4800.

Labor market area triggers established, H.R. 4800.

Above provision deleted, com. amdt. to H.R. 4800.

National Commission on Unemployment Compensation, reporting date extended, Javits UP amdt. 113 to H.R. 4800.

New trigger for emergency benefits program, S. 604.

Permanent, 2-stage, program, S. 1853.

Suitable work, denied for refusal of, H.R. 4800, com. amdt. to H.R. 4800.

Fishing boats, certain services excluded from, S. 3060.

Illegal aliens denied benefits, H.R. 4800, com. amdt. to H.R. 4800.

Limit on eligibility for extended benefits, H.R. 12380, com. amdt. to H.R. 12380.

Method of computing insured unemployment rate revised, S. 604.

National Commission on Unemployment Compensation:

Per diem compensation, H.R. 12232, com. amdt. to H.R. 12232.

Extension of period for filing reports, H.R. 12232, com. amdt. to H.R. 12232.

Taxation of, H.R. 13511.

Teachers:

Specialized services teachers denied benefits during vacation periods, com. amdt. to H.R. 2387.

States permitted to deny benefits during vacation periods in certain cases, S. 1065, com. amdt. to H.R. 4800.

Substitute teachers not qualified if not employed as a teacher on at least 45 separate days, S. 1065, com. amdt. to H.R. 4800.

Uniformed Services University of the Health Sciences:

Gross income exclusion for contributions by staff for annuity contracts, H.R. 12806, com. amdt. to H.R. 13511.

U.S. Railway Association:

Rules revised for redemption of certification of value, H.R. 10653, com. amdt. to H.R. 13511.

Utilities (see Bonds).

V

Veterans:

\$50 one-time payment to VA pensioners, H.R. 3477, com. amdt. to H.R. 3477.

Above provision deleted, Long UP amdt. 155 to H.R. 3477.

Disregard of social security benefit increases, S. 1678.

Vietnam service redefined, amdt. 4013, 4015, U.P. amdt. 2016 to H.R. 13511.

Virgin Islands:

Increased dollar limitations for medicaid, H.R. 9434.

Increased Federal funding for public assistance programs, UP amdt. 2096 to H.R. 3946, H.R. 7200, com. amdt. to H.R. 7200, com. amdt. to H.R. 13511.

Reimbursements for tax cut losses, H.R. 13719, amdt. 3965 to H.R. 13511.

W

Wagering:

Federal taxes repealed, S. 1411, com. amdt. to H.R. 13511.

Increased State credit against Federal slot machine excise tax, com. amdt. to H.R. 13511.

Occupational tax not to apply in States where wagering is permitted, S. 3204.

20% Federal income tax withheld for winnings over \$1,000 and winnings where the odds are at least 300 to 1, amdt. 206 to H.R. 3477.

Walnuts:

Sense of the Senate regarding EEC regulations relating to, S. Res. 76.

Watches:

Import restrictions from insular possessions with non-MFN country parts, com. amdt. to H.R. 9628.

Waterways fuel tax:

Excise taxes on inland waterway users, H.R. 8300, amdts. 1829, 1846, and 1931 to H.R. 8300, UP amdt. 2047 to H.R. 8333.

Exemptions from tax imposed, amdt. 1295 and 1690 to H.R. 8300.

Welfare (see Aid to families with dependent children).

Wine (see Alcoholic beverages).

Withholding taxes:

Cost of living adjustment, S. 3394.

Fishermen, Tax Reform Act of 1976, treatment extended to all services performed after 1964, com. amdt. to H.R. 6715.

Nonresident aliens from ship suppliers exempted from, H.R. 13336.

Remuneration made taxable by the Tax Reform Act of 1976, employers relieved of liability for failure to withhold tax, H.R. 1680.

Tax due in any 4-week period permitted to be withheld from any one salary in that period, S. 63.

Tax Reform Act of 1976:

Bare additional tax on account of underpayment due to changes made by the TRA, H.R. 1680.

Employers relieved of liability for failure to withhold tax on remuneration made taxable by the TRA, H.R. 1680.

Wagering, withholding of 20% of winnings when odds exceed 300 to 1 or winnings exceed \$1,000, amdt. 206 to H.R. 3477.

Wood excelsior:

2-year suspension of duty, H.R. 2092.

Wood strips or cleats:

Duty-free entry for use in manufacture of containers for food industry, S. 2648.

Wool, coarse (see also Mineral wool):

Duty suspension until 6-1-80, com. amdt. to H.R. 3063, H.R. 3046.

Work incentive program (WIN):

Continuing job search required, S. 2777, com. amdt. to H.R. 7200, com. amdt. to H.R. 13511.

Exemption if working 30 hours a week, com. amdt. to H.R. 7200, com. amdt. to H.R. 13511.

Incentives for reporting earnings, com. amdt. to H.R. 7200, com. amdt. to H.R. 13511.

Increased authorizations, com. amdt. to H.R. 3477, S. 2779.

Public service employment income included in determining benefits, com. amdt. to H.R. 7200, com. amdt. to H.R. 13511.

Replaced with a cash assistance and jobs program, S. 2064.

State matching in cash or kind, com. amdt. to H.R. 7200, com. amdt. to H.R. 13511.

Support units, rules modified, com. amdt. to H.R. 7200, com. amdt. to H.R. 13511.

Tax credit repealed, S. 1969, H.R. 13511.

Termination of assistance, rules modified, com. amdt. to H.R. 7200, com. amdt. to H.R. 13511.

World Peace Tax Fund:

Trust fund created, S. 880.

Worms, live:

Duty free importation, com. amdt. to H.R. 11400, H.R. 12739.

X

Y

Yankee Dryer Cylinder Rolls:

Duty suspension until Dec. 31, 1981, H.R. 7108, com. amdt. to H.R. 7108, com. amdt. to H.R. 8755.

Yarns of silk:

Temporary suspension of duty, H.R. 8378.

Z

Zero bracket amount:

Adjustment of, S. 2554.

Benefits of income averaging not to be reduced by use of S. 2776.

Zickle, Paul E.:

For the relief of, S. 896.