

Amendment List  
 Expiring Provisions Improvement Reform and Efficiency (EXPIRE) Act  
 April 03, 2014

Committee Number	Senator	Summary	Off-Set
1	Wyden/Hatch #1	Technical Correction and Conforming Amendment to Qualified Zone Academy Bonds (QZABs)	Amendment does not reduce revenues or increase outlays
2	Rockefeller/Brown/Cardin #1	Amendment to Reduce the Private Sector Contribution Requirement for QZABs	To be Provided
3	Rockefeller/Cardin/Stabenow #2	Amendment to Increase the Annual Allocation of New Markets Tax Credits	To be Provided
4	Rockefeller/Brown/Casey #3	Amendment to Reinstate for 2014 and 2015 Calendar Years the Steel Industry Fuel Tax Credit	To be Provided
5	Schumer/Enzi/Roberts/Warner/Stabenow/Cantwell #1	Startup Innovation Credit- Modification of IRC Section 41	To be Provided
6	Schumer/Warner #2	Modification of Transportation Fringe Benefit- Bike Share	To be Provided
7	Schumer/Menendez/Bennet/Rockefeller #3	Disaster Tax Relief	To be Provided
8	Schumer/Brown/Menendez #4	AOTC Permanence	To be Provided
9	Schumer #5	Modification of IRA Rollover	To be Provided
10	Stabenow/Burr/Nelson/Warner #1	Motorsports Jobs and Fairness Amendment: 7-year Depreciation for Motorsports Entertainment Complexes Extended for Two Years	
11	Stabenow/Roberts/Brown/Rockefeller #2	AMT-U.S. Jobs Amendment: Increase in Maximum Bonus Depreciation to 50 Percent of Pre-2011 AMT Credits	
12	Stabenow/Hatch/Grassley/Cardin/Cantwell/Bennet/Roberts #3	Conservation Easement Extension Amendment: Two-Year Extension of Increased Incentive to Make Charitable Contributions of Conservation Easements	

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13	Stabenow/Roberts/Bennet #4	Conservation Easement Permanency Amendment: Increased Incentive to make Charitable Contributions of Conservation Easements Made Permanent	To be Provided
14	Stabenow #5	Two-Year Extension of Empowerment Zone Tax Incentives	
15	Stabenow #6	Tribal General Welfare Exclusion Amendment (Incorporating S. 1507)	JCT has estimated that the House companion legislation (H.R. 3043) would have a negligible federal revenue effect
16	Stabenow #7	Refinement to Mortgage Forgiveness Tax Relief Act	To be Provided
17	Stabenow/Thune #8	Charitable Agricultural Research Act (Incorporating S. 1280)	To be Provided
18	Stabenow #9	Extension of the Special Rule for Electronic Transmission Sales to Implement FERC or State Electric Restructuring	JCT has scored the extension as having no cost
19	Stabenow #10	Modification of the Special Depreciation Allowance for Second Generation Biofuel Plant Property to Include Property for Renewable Chemicals Produced from Biomass	To be Provided
20	Cantwell/Roberts/Schumer/ Brown/Rockefeller/Stabenow/ Cardin/Menendez #1	Extend the LIHTC Minimum Low-Income Housing Tax Credit Rate at 4% for the Acquisition of Existing Property to Complement the Extension of the 9% Minimum Rate for New Construction	To be Determined
21	Cantwell/Thune/Cornyn/ Nelson #2	To Make Permanent the State and Local Sales Tax Deduction	To be Determined
22	Cantwell/Bennet/Menendez/ Brown #3	Modify the Extension of the Beginning-of-Construction Date for Sec. 45 Production Tax Credit or Investment Credit in Lieu of the Production Credit to Include Solar Projects	To be Determined

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23	Cantwell #4	Provide Disaster Assistance to those Impacted by Mudslide in Oso, Washington and Surrounding Counties	To be Determined
24	Nelson #1	New Market Tax Credit Improvement for Underserved States	Not Applicable
25	Nelson #2	A Clarification of the Applicable Placed-In Service Date for Difficult Development Areas for the Low-Income Housing Tax Credit	To be Determined
26	Menendez/Toomey #1	Small Business Inflation Protection Amendment	Indexing all penalties for inflation, per the President's 2015 revenue proposals
27	Menendez/Toomey #2	Expansion of Small Business Capital Gains Exemption	To be Provided
28	Menendez/Toomey/Carper #3	Small Business R&D Partnerships Amendment	To be Provided
29	Menendez/Enzi/Schumer/ Isakson/Carper/Cardin/ Brown/Bennet/Casey/Warner #4	Real Estate Investment and Jobs Amendment	To be Provided
30	Menendez #5	Clarification of Present Law to Ensure Exemption of Orphan Drugs from Pharmaceutical Manufacturers Fee	Revenue Neutral
31	Menendez #6	Amendment to Support Essential Government Operations in the United States Virgin Islands and Puerto Rico	No negative revenue impact
32	Menendez #7	Extension of Section 45 Production Tax Credit ("PTC") for Certain Facilities	
33	Carper/Brown/Cardin/ Menendez/ #1	Incentivizing Offshore Wind Power Amendment	To be Determined

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34	Carper #2	Increase and Simplification of the R&D Credit	Partial offset amends section 41 (b) of the Internal Revenue Code of 1986 to disallow spending on supplies as a qualifying research Expense. Furthermore, this Amendment caps the Amount of Wages Qualifying for the Research Credit to \$1 Million per Employee. Remainder of Offset to be Determined
35	Carper #3	Incentivizing Additional Contract Research	To be Determined
36	Carper #4	Enhanced Credit for Highly Innovative Research	To be Determined
37	Carper/Cardin #5	Investment Tax Credits for Waste Heat to Power Technology	To be Determined
38	Carper #6	Taxpayer Advocacy and Government Accountability Promotion (TAX GAP) Amdt	Not Applicable

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39	Cardin/Warner/Bennet #1	Extension and Improvement of the Section 179D Tax Deduction for Energy Efficient Commercial and Multifamily Buildings	To be Provided
40	Cardin/Warner/Bennet #2	Extension and Improved Utilization of the Section 179D Deduction for Energy Efficient Commercial and Multifamily Buildings	To be Provided
41	Cardin/Isakson/Schumer/ Nelson/Stabenow #3	Extension of Section 181 Expensing for Certain Qualified Film, Television, and Theatrical Productions	To be Provided
42	Cardin/Portman/Bennet/ Schumer/Casey #4	Small BREW Act	To be Provided
43	Brown/Rockefeller/Portman/ Casey/Schumer/Stabenow #1	Extension of Health Coverage for Displaced Workers	This amendment is an extension of a provision that expired on December 31, 2013
44	Brown/Rockefeller/Bennet/ Schumer/Casey/Menendez/ Stabenow/Cardin #2	Indexing the Child Tax Credit	To be Determined
45	Brown/Rockefeller/Schumer/ Casey/Menendez/Stabenow/ Cardin #3	Making the EITC and the CTC Permanent	To be Determined
46	Brown/Rockefeller #4	The Fair Playing Field Act	To be Determined
47	Brown #5	Motion to Strike CFC Look-Through	This amendment would raise \$2.45 billion
48	Brown #6	Motion to Strike the Active Financing Exception	This amendment would raise \$10.37 billion

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49	Brown #7	Manufacturing Communities Tax Credit	This Amendment is expected to be revenue neutral within the budget window
50	Bennet/Brown/Menendez/ Carper/Stabenow/Cardin/ Nelson #1	Commence Construction Modification for Section 48 ITC Technologies	To be Determined
51	Bennet/Burr #2	Liquefied Natural Gas Excise Tax Equalization	To be Determined
52	Bennet #3	Amendment to Clarify the Tax Treatment of Mutual Ditch and Irrigation Companies	To be Determined
53	Casey/Rockefeller #1	Adoption Tax Credit Refundability Act	To be Determined
54	Casey/Cornyn #2	Make Permanent 15-Year Cost Recovery for Improvements to Leaseholds, Restaurants and Retail Facilities	To be Determined
55	Casey #3	Small Business Start Up and Cash-Basis Accounting	To be Determined
56	Casey/Stabenow #4	Revising the Inland Waterways Trust Fund Financing Rate	To be Determined
57	Warner #1	Authorization 25 (c) Tax Credit for Energy Efficiency Improvements to Existing Homes	To be Determined
58	Hatch/Carper/Crapo/ Roberts/Thune/ Isakson/Portman Amendment #1	Extend the Section 954(c)(6) CFC Look Thru Exception from Subpart F	Not Necessary
59	Hatch #2	Short-term Extension of the Applicable Period to Comply with the Ultra-Low Sulfur Diesel EPA Mandate in Order to Qualify for the Low-Sulfur Diesel Tax Credit and Deduction	Recession of Unspent Federal Funds

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60	Grassley/Cantwell/Brown/ Bennet/ Cardin/Carper/ Menendez/Nelson/Stabenow #1	Extension of the Beginning-of-Construction Date for the Sec. 45 Production Tax Credit or Investment Credit in Lieu of the Production Credit for Wind and Other Qualified Facilities	Not Necessary
61	Grassley #2	Increase the Accessibility and use of the Research and Development Credit by Small Businesses	To Be Provided
62	Roberts/Hatch/Grassley/ Crapo/Enzi/Cornyn/Thune/ Burr/Isakson/Portman #1	Stop Targeting of Political Beliefs by the IRS Act of 2014	No Offset Required
63	Roberts #2	Innovators Job Creation Act	To Be Determined
64	Roberts/Thune/Isakson #3	Restoring Access to Medication Act	To Be Determined
65	Roberts/Isakson #4	Health Insurance Tax Repeal	To Be Determined
66	Roberts/Isakson #5	Health Insurance Tax Delay	To Be Determined
67	Enzi #1	Tax Return Due Date Simplification and Modernization	
68	Enzi #2	To Strike the "Mortgage Debt Relief" Provision	N/A
69	Enzi #3	To Strike the "Parity for Exclusion from Income for Employer-Provided Mass Transit and Parking Benefits" Provision	N/A
70	Enzi #4	To Support the Development Advanced Supercritical Coal-Fired Power Plants in the United States	
71	Cornyn/Cantwell #1	The Amendment Excludes Grants Awarded under the Clean Coal Power Initiative from the Gross Income of Non-Corporate Recipients and Requires them to pay an Upfront Interest Charge Based on the Value of the Award	
72	Cornyn/Portman/Roberts/ Thune #2	Protect Americans from Internal Revenue Service Abuses Related to Implementation of the Individual Mandate and Other Provisions of the Patient Protection and Affordable Care Act and the Health Care and Education Reconciliation Act of 2010	

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73	Cornyn #3	Increasing the \$250 above-the-line Deduction for Teacher Classroom Expenses	To Be Provided
74	Thune/Portman/Roberts #1	To Express Support for Comprehensive Tax Reform	N/A
75	Thune #2	To Responsibly Phase-out the Section 45 Production Tax Credit (PTC) as it relates to Electricity from Wind	Reduce the Cost of the Wind PTC by more than \$7 Billion Relative to a 2-year Extension of Current Law
76	Thune/Roberts #3	To make Permanent the Existing Moratorium on State and Local Taxes on Internet Access Scheduled to Expire on November 1, 2014	Not Expectd to have an Impact on Federal Revenues
77	Thune/Toomey #4	To make Permanent the Section 179 Small Business Expensing Limits at \$500,000/\$2M that Expired at the end of 2013	To Be Provided
78	Thune #5	To Promote Neutrality, Simplicity, and Fairness in the Taxation of Digital Goods and Digital Services	Not Expectd to have an Impact on Federal Revenues
79	Thune/Schumer #6	To Exclude from Gross Income Medals and Awards won in Olympic Competition	To Be Provided
80	Thune #7	To Amend the Internal Revenue Code of 1986 to Clarify the Treatment of General Welfare Benefits Provided by Indian Tribes	This would have a negligible Impact on Revenues
81	Thune/Toomey #8	To Repeal the Federal Estate Tax	To Be Provided



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82	Burr/Hatch #1	To make Modifications to the Alternative Fuels Tax Credit and Excise Tax for LNG	JCT is Currently Determining whether the Reduction in the Alternative Fuel Tax Credit will Offset the Modification to the Excise Tax on LNG
83	Portman/Cardin/ Warner #1	To Open up the Work Opportunity Tax Credit (WOTC) to the Long-Term Unemployed	To Be Determined
84	Portman #2	Extend the 179D Tax Deduction for Energy Efficient Commercial and Multifamily Buildings and to Change the Baseline	
85	Toomey/Hatch/Burr/Cornyn/ Crapo/ Roberts/Portman/ Isakson #1	Save Good Paying American Jobs and Encourage Life-Saving Innovation by Delaying the Medical Device Tax for Two Years	

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86	Toomey/Hatch/Isakson/ Roberts/Crapo #2	Save Good Paying American Jobs and Encourage Life-Saving Innovation by Delaying the Medical Device Tax for Two Years, and Offset this by Ending Subsidies for the Top 1% of Earners	Increase Medicare means testing for Upper Income Beneficiaries. Eliminate Government Subsidies for Medicare Parts B and D Premiums for Couples Making more than \$428,000 (\$214,000 for Individuals)
87	Toomey #3	Eliminate Crony Capitalist Energy Tax Credits	N/A

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88	Toomey #4	Reform the Employer Wage Credit for Activated Military Reservists	Offset the Cost of this Amendment by Indexing Fixed Dollar Fines and Penalties Collected by the IRS per Chapter 68 of the Internal Revenue Code to Inflation along the Lines Outlined in the President's Budget. Interval Amounts shall be Rounded to the Nearest Appropriate Dollar Amount (as Determined by the IRS)
89	Toomey/Casey/Roberts #5	Preserving Access to Orphan Drugs	Revenue Neutral
90	Toomey #6	Permanently Extend 50% Bonus Depreciation	
91	Toomey #7	Increase Veterans WOTC and Eliminate Crony Capitalist Handouts	Strike the Credit for Electric Motorcycles and the Credit for Qualified Fuel Cell Motor Vehicles

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92	Toomey #8	Eliminate Crony Capitalist Handouts and Increase the Deduction for College Tuition and Teachers' Classroom Expenses	Strike the Production Tax Credit (and the Investment Tax Credit in Lieu of the PTC)
93	Toomey #9	Protect Bald Eagles from Wind Turbines	