

Amendment List  
Original Bill to Extend Certain Expired Tax Provisions  
July 21, 2015

Committee Number	Senator	Summary	Offset
1	Hatch/Isakson/ Portman/Roberts/ Toomey #1	Make the R&D Tax Credit Permanent	
2	Grassley/Cantwell/ Thune #1	Biodiesel Tax Incentive Reform Act	Not necessary, expected to reduce the cost of the credit
3	Crapo/Stabenow #1	To make permanent the deduction on private mortgage insurance	To be provided
4	Crapo #2	To make permanent the railroad track maintenance credit	To be provided
5	Crapo/Stabenow #3	Veterinary Medicine Loan Repayment Program Enhancement	To be provided
6	Crapo #4	Making accelerated depreciation for business property on an Indian reservations optional	To be provided
7	Roberts/Portman/ Toomey/Isakson #1	Permanent Bonus Depreciation	To be determined
8	Roberts/Cornyn/ Portman #2	Stop Targeting of Political Beliefs by the IRS Act of 2015	No offsets required
9	Roberts #3	Restoring Access to Medication Act	To be determined
10	Roberts #4	Health Insurance Tax Repeal	To be determined
11	Enzi #1	Tax Return Due Date Simplification and Modernization	N/A

Amendment List  
Original Bill to Extend Certain Expired Tax Provisions  
July 21, 2015

12	Enzi #2	To restore States' sovereign rights to enforce State and local sales and use tax laws.	CBO estimates that S. 743 would have no impact on the federal budget. The bill would not affect direct spending or revenues
13	Enzi #3	To extend the Indian Coal Tax Credit and its placed-in-service date, and allow the credit to offset the Alternative Minimum Tax	To be provided
14	Cornyn/Cantwell #1	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 (S.919)	Raises \$6 Million over 10 years (February 2015 score)
15	Thune/Roberts/Portman #1	To make permanent certain expired tax relief provisions adopted this year by the House of Representatives	
16	Thune/Stabenow/Schumer/Wyden #2	America Gives More Act	
17	Thune/Stabenow/Wyden #3	Charitable Agricultural Research Act	
18	Thune/Wyden #4	To make permanent the existing moratorium on state and local taxes on internet access scheduled to expire on October 1, 2015	Not expected to have an impact on federal revenue
19	Thune/Wyden #5	To extend for 5 years the existing moratorium on state and local taxes on Internet access scheduled to expire on October 1, 2015	Not expected to have an impact on federal revenue

Amendment List  
Original Bill to Extend Certain Expired Tax Provisions  
July 21, 2015

20	Thune/Wyden #6	To promote neutrality, simplicity, and fairness in the taxation of digital goods and digital services	Not expected to have an impact on federal revenue
21	Burr/Bennet/Cardin /Thune #1	To make modifications to the Alternative Fuels Tax Credit and Excise Tax for Liquefied Natural Gas (LNG) and Liquefied Propane Gas (LPG)	Waiting on score
22	Burr/Casey #2	Technical Change to the ABLE Act	TBD
23	Burr #3	Extends Eligibility for the Educator Expense Deduction to Parents who Homeschool Children	TBD
24	Burr #4	Amendment of a perfecting nature	
25	Burr #5	Amendment of a perfecting nature	
26	Isakson #1	To modify the bonus depreciation provision to allow the expenses of blueberries to qualify for bonus depreciation	To be provided
27	Isakson #2	To strike the American Samoa economic development credit	
28	Portman/Cardin/ Brown/Menendez #1	Expansion of the WOTC to apply to hiring of the long-term unemployed	To be provided
29	Portman/Cardin/ Brown/Menendez #2	Work Opportunity Tax Credit Permanence	To be provided
30	Portman/Roberts/ Isakson #3	CFC Look-through and Active Financing Exception Permanence	To be provided
31	Portman #4	To responsibly phase-out the Section 45 Production Tax Credit (PTC) and the Section 48 Investment Tax Credit (ITC)	To be provided
32	Toomey/Menendez #1	Index Sec. 179 small business expensing to inflation	To be provided
33	Toomey/Portman/ Thune/Roberts/ Isakson #2	Permanently Extend Sec. 179 Small Business Expensing	N/A

Amendment List  
Original Bill to Extend Certain Expired Tax Provisions  
July 21, 2015

34	Toomey/Carper #3	Reform the employer wage credit for activated military reservists	To be provided
35	Toomey/Coats #4	Repeal the Crony Capitalist Production Tax Credit	
36	Toomey #5	Protect bald eagles from wind turbines	
37	Toomey #6	Increase veterans WOTC and eliminate crony capitalist handouts	Strike the credit for electric motorcycles and the credit for qualified fuel cell motor vehicles
38	Toomey #7	Increase veterans WOTC and eliminate crony capitalist handouts	Strike a previously offered amendment that expanded tax benefits for solar energy.
39	Toomey #8	No Green Energy Credits for the 1%	N/A
40	Toomey/Coats/ Cornyn/Thune/ Portman/Grassley/ Heller/Roberts/ Isakson/Scott #9	Repeal the job killing medical device tax	
41	Coats #1	Expansion of the Research Credit to Encourage Medical Device Innovation	Offset to be provided
42	Coats #2	Beginning a Phase Down of the Wind Production Tax Credit	
43	Coats #3	Permanent Extension of the Active Financing Exception from Subpart F	
44	Coats #4	Permanent Extension of the Reduction in the S corporation Recognition Period for Built-in Gains Tax	
45	Coats #5	Permanent Extension of the Basis Adjustment to the Stock of S Corporations Making Charitable Contributions of Property	.
46	Coats #6	Expressing the Sense of the Finance Committee Regarding the Medical Device Excise Tax	

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Original Bill to Extend Certain Expired Tax Provisions  
July 21, 2015

47	Coats #7	Sense of the Committee to Express Support for Comprehensive Tax Reform	
48	Heller/Cantwell/ Thune/Cornyn #1	To make permanent the State and Local Sales Tax Deduction	TBD
49	Heller/Stabenow/ Isakson/Menendez #2	To make permanent the exclusion from gross income of income attributable to the discharge of indebtedness on a principal residence.	TBD
50	Heller/Stabenow/ Schumer/Isakson/ Bennet/Roberts/ Portman #3	To make permanent charitable contributions of conservation easements	TBD
51	Heller/Cantwell/ Portman/Bennet #4	To provide parity for investment tax credit (ITC) technologies through a Commence Construction date	To be provided
52	Scott #1	Clarification of Use of Nuclear Production Tax Credit	
53	Wyden #1	Incentives for Domestic Solar	To be provided
54	Wyden/Crapo/ Schumer/Roberts/ Stabenow/Isakson/ Cantwell/Cardin/ Brown/Casey #2	The Short Line Railroad Rehabilitation and Investment Act of 2015	To be provided
55	Schumer/Cardin/ Stabenow #1	Modification to Section 181	Offset to be provided
56	Schumer/Roberts/ Warner/Cantwell/ Casey #2	Startup Innovation Credit—Modification of IRC Section 41	Offset to be provided
57	Schumer/Warner/ Cardin/Casey #3	Modification of Transportation Fringe Benefit—Bike Share	Offset to be provided

Amendment List  
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July 21, 2015

58	Schumer/Thune/ Portman/Stabenow/ Brown #4	Modification of IRA Rollover	Offset to be provided
59	Schumer/Cardin/ Cantwell/Stabenow / Brown/Menendez #5	AOTC Permanence	Offset to be provided
60	Schumer/Carper/ Cardin/Casey/ Menendez #6	Permanent Transportation Benefit Parity	Offset to be provided
61	Schumer/Portman/ Cardin/Cantwell/ Stabenow/Brown/ Casey/Menendez #7	New Markets Tax Credit Permanence	Offset to be provided
62	Schumer/Stabenow /Brown #8	IRA Rollover Permanence	Offset to be provided
63	Schumer/Casey/ Wyden #9	Volunteer Responder Incentive Protection Act	Offset to be provided
64	Schumer/Cantwell/ Bennet/Casey/ Menendez #10	Disaster Tax Relief	Offset to be provided if necessary
65	Stabenow/Brown #1	Empowering Jobs Act of 2015	Offset to be provided if necessary
66	Stabenow/Roberts/ Brown #2	To increase the Limitation on the election to accelerate the AMT credit in lieu of bonus depreciation	Offset to be provided

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Original Bill to Extend Certain Expired Tax Provisions  
July 21, 2015

67	Stabenow/Isakson/ Brown/Carper #3	Protecting America's Paper for Recycling Act	No Offset expected to be needed
68	Stabenow/Heller/ Menendez/Isakson/ Brown/Casey/ Cardin #4	Refinement to the Mortgage Forgiveness Tax Relief Act to Provide More Certainty to Struggling Homeowners	Offset to be provided if necessary
69	Cantwell/Roberts/ Cardin/Schumer /Brown/Stabenow/ Casey/Menendez #1	Extend the LIHTC minimum low-income housing tax credit treatment to the 4% credit for the acquisition of existing property to complement the extension of the 9% minimum credit rate for new construction and substantial rehabilitation	TBD
70	Cantwell/Roberts #2	To make permanent the temporary minimum credit rate for the low-income housing tax credit program and extend the minimum low-income housing tax credit treatment to the 4% credit for the acquisition of existing property	TBD
71	Cantwell/Wyden #3	Provide parity amongst credit rates for renewable technologies for the purposes of the renewable electricity production credit	TBD
72	Menendez/Brown/ Stabenow #1	The Student Loan Tax Relief Act	Offset to be provided upon consideration
73	Menendez/Enzi/ Schumer/Isakson/ Warner/Portman/ Brown/Casey/ Carper #2	FIRPTA Reform	Offset to be provided upon consideration
74	Menendez/Toomey #3	Small Business R&D Partnerships Amendment	Offset to be provided upon consideration

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75	Menendez #4	Clarification of Present Law to Ensure Exemption of Orphan Drugs from Pharmaceutical Manufacturers Fee	Amendment would be revenue neutral
76	Menendez/Crapo #5	Sustainable Water Infrastructure Act	Offset to be provided upon consideration
77	Menendez/Toomey #6	Expansion of Small Business Capital Gains Exemption	Offset to be provided upon consideration
78	Menendez #7	Extension of Section 45 Production Tax Credit (“PTC”) for Certain Facilities	Offset to be provided upon consideration
79	Carper #1	Fuel Cell Property Investment Tax Credit Amendment	To be determined
80	Carper/Toomey #2	Equalize Tax Treatment of Contract Research in the R&E Credit	To be determined
81	Carper/Toomey #3	COMPETE Act to Reform & Extend the R&E Credit	To be determined
82	Carper/Menendez/ Cardin #4	Offshore Wind Investment Tax Credit	To be determined
83	Carper/Stabenow #5	Alternative Fuel Vehicle and Infrastructure Amendment	To be determined
84	Carper/Cardin/ Warner #6	Waste Heat to Power Amendment	To be determined
85	Carper #7	Closing the Tax Gap and Improving Tax Compliance	
86	Cardin/Brown/ Warner #1	Improvement of the section 179D tax deduction for energy efficient commercial and multifamily buildings	To be provided



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87	Cardin/Portman/ Brown/Warner #2	Modification of the section 179D tax deduction to improve standards and increase utilization of the deduction	To be provided
88	Cardin/Roberts/ Brown/Warner #3	Modification of the section 179D tax deduction to aid passthrough and flowthrough entities in claiming the full value of the deduction	To be provided
89	Cardin #4	Section 45 incentive for source-neutral energy efficient transmission	
90	Cardin/Schumer/ Brown/Stabenow/ Menendez #5	Amendment to adjust the New Markets Tax Credit limitation for inflation	To be provided
91	Cardin/Schumer/ Brown/Stabenow/ Menendez #6	Amendment to provide for a one-time adjustment to the NMTC credit limitation in order to partially offset allocation erosion due to inflation	To be provided
92	Brown/Bennet/ Cantwell/Cardin/ Carper/Casey/ Menendez/ Schumer/Stabenow /Warner/Wyden #1	Making the EITC and the CTC Permanent	TBD
93	Brown/Wyden/ Schumer/Stabenow /Menendez/ Cantwell/Cardin/ Bennet/Casey/ Warner #2	Expanding the EITC for Workers without Children	TBD

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July 21, 2015

94	Brown/Wyden/ Schumer/Stabenow /Menendez/ Cantwell/Cardin/ Bennet/Casey/ Warner #3	Indexing the Child Tax Credit	TBD
95	Brown/Cardin/ Wyden #4	Amendment to Reduce the Private Sector Contribution Requirement for QZABs	TBD
96	Brown/Wyden #5	Modification of the Electric Motorcycle Credit to remove retroactivity and instead have the 2 year extension period prospective and to increase the credit from 10% to 30%	TBD
97	Bennet/Burr/Brown #1	An amendment to reform and improve the educator expense deduction	To be provided
98	Bennet/Stabenow #2	An amendment to allow companies engaged in a range of renewable energy, energy storage and other clean energy projects to form master limited partnerships	To be provided
99	Bennet #3	An amendment to allow certain students to exclude from income discharges of indebtedness on their student loans	To be provided
100	Casey/Brown #1	Adoption Tax Credit Refundability Act	To be provided
101	Casey/Cornyn/ Stabenow/Heller/ Brown/Portman/ Isakson/Roberts #2	Make Permanent 15-Year Cost Recovery for Improvements to Leaseholds, Restaurants and Retail Facilities	To be provided

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July 21, 2015

102	Casey #3	POWER Act	To be provided
103	Casey/Brown #4	Child and Dependent Care Tax Credit Enhancement	To be provided
104	Warner/Cardin #1	Improved utilization of the 25 (C) Tax Credit for Energy Efficiency Improvements to Existing Homes	
105	Warner #2	Modification of Bonus Depreciation	