
COMMITTEE ON FINANCE

UNITED STATES SENATE

496 p.

LEGISLATIVE CALENDAR

NINETY-FIRST CONGRESS

FIRST SESSION { CONVENED JANUARY 3, 1969
ADJOURNED DECEMBER 23, 1969

SECOND SESSION { CONVENED JANUARY 19, 1970
ADJOURNED JANUARY 2, 1971

RUSSELL B. LONG, Chairman

74.F49:92/c21.8



JANUARY 2, 1971

FINAL

9/21/71

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All bills relating to veterans' legislation, both of a private and general nature, are referred to the Subcommittee on Veterans' Legislation the same date as received by the full committee.

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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:

"(h) Committee on Finance, to consist of 17 Senators, to which committee shall be referred all proposed legislation, messages, petitions, memorials, and other matters relating to the following subjects:

- "1. Revenue measures generally.
- "2. The bonded debt of the United States.
- "3. The deposit of public moneys.
- "4. Customs, collection districts, and ports of entry and delivery.
- "5. Reciprocal trade agreements.
- "6. Transportation of dutiable goods.
- "7. Revenue measures relating to the insular possessions.
- "8. Tariffs and import quotas, and matters related thereto.
- "9. National social security.
- "10. Veterans' measures generally.
- "11. Pensions of all the wars of the United States, general and special.
- "12. Life insurance issued by the Government on account of service in the Armed Forces.
- "13. Compensation of veterans."

COMMITTEE PROCEDURE

SEC. 133. (a) Each standing committee of the Senate and the House of Representatives (except the Committees on Appropriations) shall fix regular weekly, biweekly, or monthly meeting days for the transaction of business before the committee, and additional meetings may be called by the chairman as he may deem necessary.

(b) Each such committee shall keep a complete record of all committee action. Such record shall include a record of the votes on any question on which a record vote is demanded.

(c) It shall be the duty of the chairman of each such committee to report or cause to be reported promptly to the Senate or House of Representatives, as the case may be, any measure approved by his committee and to take or cause to be taken necessary steps to bring the matter to a vote.

(d) No measure or recommendation shall be reported from any such committee unless a majority of the committee were actually present.

(e) Each such standing committee shall, so far as practicable, require all witnesses appearing before it to file in advance written statements of their proposed testimony, and to limit their oral presentations to brief summaries of their argument. The staff of each committee shall prepare digests of such statements for the use of committee members.

(f) All hearings conducted by standing committees or their subcommittees shall be open to the public, except executive sessions for marking up bills or for voting or where the committee by a majority vote orders an executive session.

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.

PRESIDENTIAL MESSAGES AND EXECUTIVE COMMUNICATIONS REFERRED TO COMMITTEE ON FINANCE

NINETY-FIRST CONGRESS

TITLE AND DATE REFERRED TO COMMITTEE

- | | |
|--|---|
| <p>Jan. 15, 1969
Communication from the President of the United States, transmitting information on tax reform proposals. (H. Doc. 91-35.)</p> | <p>Jan. 15, 1969
Letter from the Acting Secretary of the Navy, transmitting a draft of proposed legislation to extend for a temporary period the existing provisions of law relating to the duty-free entry of gifts, not exceeding \$50 in retail value, from members of the Armed Forces serving in combat zones (with an accompanying paper). (See H.R. 15071.)</p> |
| <p>Jan. 15, 1969
Letter from the Secretary of Health, Education, and Welfare, transmitting, pursuant to law, a report on preventive care, dated December 1968 (with an accompanying report).</p> | <p>Jan. 15, 1969
Letter from the Secretary of the Treasury, transmitting, pursuant to law, a report on the state of the finances for the fiscal year ended June 30, 1968 (with an accompanying report).</p> |
| <p>Jan. 15, 1969
Letter from the Secretary of Health, Education, and Welfare, transmitting, pursuant to law, a report on the retirement test under social security, dated 1968 (with an accompanying report). (H. Doc. 91-40.)</p> | <p>Jan. 16, 1969
Letter from the Secretary of Health, Education, and Welfare, transmitting, pursuant to law, a report on coverage of drugs under medicare, dated Dec. 31, 1968 (with an accompanying report). (H. Doc. 91-43.)</p> |
| <p>Jan. 15, 1969
Letter from the Secretary of Health, Education, and Welfare, transmitting, pursuant to law, a report on independent practitioners under medicare (with an accompanying report).</p> | <p>Jan. 16, 1969
Letter from the Secretary of Health, Education, and Welfare, transmitting, pursuant to law, a report on quality and cost standards for drugs, dated Jan. 10, 1969 (with an accompanying report). (H. Doc. 91-44.)</p> |
| <p>Jan. 15, 1969
Letter from the Secretary of Health, Education, and Welfare, transmitting, pursuant to law, the report of the Advisory Council on Health Insurance for the Disabled, dated 1969 (with an accompanying report).</p> | <p>Jan. 21, 1969
Letter from the managing trustee and members of the board of trustees of the Federal old-age and survivors insurance trust fund and the Federal disability insurance trust fund, transmitting, pursuant to law, a report of that board, dated 1969 (with an accompanying report). (H. Doc. 91-46.)</p> |
| <p>Jan. 15, 1969
Letter from the Chairman, Renegotiation Board, transmitting, pursuant to law, the 13th annual report of the Board for the fiscal year ended June 30, 1968 (with an accompanying report).</p> | <p>Jan. 21, 1969
Letter from the board of trustees, transmitting, pursuant to law, a report of the board of trustees of the Federal hospital insurance trust fund (with an accompanying report). (H. Doc. 91-45.)</p> |
| <p>Jan. 15, 1969
Letter from the Director, Bureau of the Budget, Executive Office of the President, transmitting, pursuant to law, a report on the number of civilian officers and employees in the executive branch for the calendar quarter ended Sept. 30, 1968 (with an accompanying report).</p> | <p>Jan. 21, 1969
Letter from the Attorney General of the United States, transmitting a draft of proposed legislation, to provide an income tax credit for certain political contributions (with an accompanying paper).</p> |
| <p>Jan. 15, 1969
Letter from the Secretary of Health, Education, and Welfare, transmitting, pursuant to law, a report of grants approved by this Department for the period July 1 to Sept. 30, 1968 (with an accompanying report).</p> | <p>Jan. 21, 1969
Letter from the Assistant Secretary for Congressional Relations, Department of State, transmitting a draft of proposed legislation to amend the Tariff Schedules of the United States with respect to articles in part of reprocessed wool or reused wool (with an accompanying paper).</p> |
| <p>Jan. 15, 1969
Letter from the Special Assistant to the Secretary (for enforcement), Secretary of the Treasury, transmitting, pursuant to law, the annual report of the Federal Bureau of Narcotics for the calendar year ended Dec. 31, 1967 (with an accompanying report).</p> | <p>Jan. 21, 1969
Letter from the Attorney General, transmitting a draft of proposed legislation to amend the Internal Revenue Code of 1954, as amended, to modify the provisions relating to taxes on wagering to insure the constitutional rights of taxpayers, to facilitate the collection of such taxes, and for other purposes (with accompanying papers). (See S. 1624.)</p> |
| <p>Jan. 15, 1969
Letter from the Secretary of the Treasury, transmitting, pursuant to law, a report on liabilities and other financial commitments of the U.S. Government as of June 30, 1968 (with an accompanying report).</p> | |

TITLE AND DATE REFERRED TO COMMITTEE

Jan. 21, 1969

Letter from the Secretary of Transportation, transmitting a draft of proposed legislation to provide for the imposition of waterway user charges, and for other purposes (with accompanying papers).

Jan. 21, 1969

Letter from the Secretary of Transportation, transmitting a draft of proposed legislation to provide additional revenues for the highway trust fund, to finance additional programs from the highway trust fund, and for other purposes (with an accompanying paper).

Jan. 21, 1969

Letter from the Secretary of Transportation, transmitting a draft of proposed legislation to amend certain authorizations for carrying out the provisions of title 23, United States Code (with an accompanying paper).

Jan. 21, 1969

Letter from the Secretary of Labor, transmitting a draft of proposed legislation to encourage the States to improve their workmen's compensation laws to assure adequate coverage and benefits to employees injured in employment, and for other purposes (with accompanying papers).

Jan. 21, 1969

Letter from the Secretary of the Treasury, transmitting a draft of proposed legislation, to provide an extension of the interest equalization tax (with accompanying papers). (See H.R. 12829.)

Jan. 21, 1969

Letter from the Secretary of Transportation, transmitting a draft of proposed legislation to authorize appropriations from the highway trust fund for motor carrier safety functions of the Department of Transportation (with an accompanying paper).

Jan. 21, 1969

Letter from the Secretary of Labor, transmitting a draft of proposed legislation to provide for the collection of the Federal unemployment tax in quarterly installments during each taxable year; to make status of employer depend on employment during preceding as well as current taxable year; to exclude specified sum from the computation of excess in the employment security administration account in the unemployment trust fund as of the close of fiscal year ending June 30, 1970; to raise the limitation on the amount authorized to be made available for expenditure out of the employment security administration account for fiscal year ending June 30, 1971, by the amount so excluded; and for other purposes (with accompanying papers). (See H.R. 14705.)

Jan. 21, 1969

Letter from the Chairman, U.S. Civil Service Commission, transmitting a draft of proposed legislation to amend the Internal Revenue Code of 1954 to increase the amount deductible by Members of Congress for living expenses (with accompanying papers).

Jan. 22, 1969

Letter from the managing trustee and members of the board of trustees of the Federal supplementary medical insurance trust fund, transmitting, pursuant to law, a report of the board, dated 1969 (with an accompanying report). (H. Doc. 91-47.)

Jan. 24, 1969

Letter from the Secretary of the Treasury, transmitting, pursuant to law, a report on the combined statement of receipts, expenditures and balances of the U.S. Government for the fiscal year ended June 30, 1968 (with an accompanying report).

Jan. 24, 1969

Letter from the Secretary of the Treasury, transmitting a notice of intention to submit for the information of the Congress, a paper entitled "Congressional Financial Effectiveness."

Jan. 24, 1969

Letter from the Chairman, U.S. Tariff Commission, transmitting, pursuant to law, a report of the Commission for the fiscal year ended June 30, 1968 (with an accompanying report).

Jan. 24, 1969

Letter from the Secretary of Health, Education, and Welfare, transmitting a draft of proposed legislation to amend the Social Security Act to provide for the determination of drug costs under the medicare, medicaid, and child health programs, and for other purposes (with an accompanying paper).

Jan. 31, 1969

Letter from the former Secretary of the Treasury, transmitting a copy of a paper entitled "Improving the Financial Effectiveness of the Congress" (with an accompanying paper).

Feb. 4, 1969

Letter from the Secretary of Health, Education, and Welfare, transmitting, pursuant to law, a report of grants approved by this Department which are financed wholly with Federal funds (with an accompanying report).

Feb. 17, 1969

Letter from the Director, Bureau of the Budget, transmitting, pursuant to law, a report on the number of civilian officers and employees in the executive branch of the Government for the quarter ended Dec. 31, 1968 (with an accompanying report).

Feb. 18, 1969

Letter from the Administrator of Veterans' Affairs, Veterans' Administration, transmitting, pursuant to law, his report for the fiscal year ended June 30, 1968 (with an accompanying report).

Mar. 4, 1969

Letter from the Secretary of the Treasury, transmitting, pursuant to law a report on the financial condition and results of the operations of the highway trust fund, dated June 30, 1968 (with an accompanying report). (H. Doc. 91-84.)

Mar. 20, 1969

Letter from the Secretary of Health, Education, and Welfare, transmitting, pursuant to law, a report on the advisory committees which assisted him in carrying out his functions under the Social Security Act during the calendar year 1968 (with an accompanying report).

Mar. 24, 1969

Letter from the Secretary of the Treasury, transmitting a draft of proposed legislation, relating to income tax treatment of certain distributions pursuant to the Bank Holding Company Act of 1960 (with an accompanying paper).

TITLE AND DATE REFERRED TO COMMITTEE

Mar. 26, 1969

Message from the President of the United States: Extending tax surcharge for an additional year. (Referred jointly to the Committees on Finance and Appropriations.) (H. Doc. 91-92.)

Apr. 2, 1969

Letter from the Secretary of Labor, transmitting a draft of proposed legislation to provide for the collection of the Federal unemployment tax in quarterly installments during each taxable year; to make status of employer depend on employment during preceding as well as current taxable year; to exclude from the computation of the excess the balance in the employment security administration account as of the close of the fiscal years 1970 through 1972; to raise the limitation on the amount authorized to be made available for expenditure out of the employment security administration account by the amounts so excluded; and for other purposes (with accompanying papers). (See H.R. 14706.)

Apr 14, 1969

Message from the President of the United States: Domestic Programs and Policies. (H. Doc. 91-96.)

Apr. 14, 1969

Letter from the Administrator of the Veterans' Administration, transmitting a draft of proposed legislation to revise the definition of a "child" for the purposes of veterans benefits provided by title 38, United States Code, to recognize an adopted child as a dependent from the date of issuance of an interlocutory decree (with an accompanying paper).

Apr. 22, 1969

Message from the President of the United States: Reform of Federal Income Tax System. (H. Doc. 91-103.) (See H.R. 13270.)

Apr. 29, 1969

Letter from the Secretary of the Treasury, transmitting a draft of proposed legislation, to establish a working capital fund for the Department of the Treasury (with an accompanying paper). (See H.R. 16193.)

May 1, 1969

Letter from the Administrator of the Veterans' Administration, transmitting a draft of proposed legislation to amend title 38, United States Code, to liberalize the conditions under which the Administrator of Veterans' Affairs is required to effect recompement from disability compensation otherwise payable to certain disabled veterans (with an accompanying paper).

May 5, 1969

Letter from the Director, Bureau of the Budget, Executive Office of the President, to eliminate the limitation on the number of civilian officers and employees in the executive branch (with accompanying papers).

May 8, 1969

Letter from the Director of the American Legion, transmitting, pursuant to law, a statement of financial condition of the American Legion as of Dec. 31, 1968, prepared in accordance with requirements of Federal charter (with an accompanying report).

May 16, 1969

Letter from the Secretary of Health, Education, and Welfare, transmitting, pursuant to law, a report of the grants approved as required by sec. 1120 of the Social Security Act, for the period Jan. 1, 1969, to Mar. 31, 1969 (with an accompanying report).

June 9, 1969

Letter from the Secretary of the Treasury, transmitting a draft of proposed legislation to provide an extension of the interest equalization tax, and for other purposes (with accompanying papers).

June 9, 1969

Letter from the Acting Chairman, U.S. Tariff Commission, transmitting, pursuant to law, the 19th report of the U.S. Tariff Commission on the operation of the trade agreements program, with a special chapter on the Kennedy Round, 1967 (with an accompanying report).

June 23, 1969

Letter from the Acting Secretary of Health, Education, and Welfare, transmitting, pursuant to law, the first annual report on the medicare program by the Health Insurance Benefits Advisory Council, covering the period July 1, 1966, to Dec. 31, 1967 (with an accompanying report).

June 23, 1969

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, 1968, together with reports covering the activities during the same period of Foreign-Trade Zones Nos. 1, 2, 3, 5, 7, 8, and 9 (with accompanying reports).

June 24, 1969

Letter from the Secretary of the Treasury, transmitting a draft of proposed legislation to amend the act entitled "An act to provide better facilities for the enforcement of the customs and immigrations laws" (with accompanying papers).

June 24, 1969

A statistical appendix to the annual report of the Secretary of the Treasury on the State of the Finances, for the fiscal year ended June 30, 1968, transmitted, pursuant to law, from the Department of the Treasury.

July 7, 1969

Message from the President of the United States: Third Annual Report on the Implementation of the Automotive Products Trade Act of 1965. (Committee Print.)

July 9, 1969

Message from the President of the United States: Strengthening the unemployment insurance system. (H. Doc. 91-135.)

July 9, 1969

Letter from the Secretary of Labor, transmitting a draft of proposed legislation to extend and improve the Federal-State unemployment compensation program (with accompanying papers).

July 9, 1969

Letter from the Secretary, Department of Health, Education, and Welfare, transmitting a draft of proposed legislation to amend the Social Security Act to limit Federal financial participation under the public assistance and medicaid laws with respect to individuals in mental institutions (with an accompanying paper).

TITLES AND DATES REFERRED TO COMMITTEES

<p>July 14, 1969</p> <p>Message from the President of the United States: The Drug Problem. (Referred jointly to the Committees on Finance and Labor and Public Welfare.) (H. Doc. 91-138.)</p>	<p>Aug. 6, 1969</p> <p>Letter from the Deputy Administrator, Veterans' Administration, Office of Administrator of Veterans' Affairs, transmitting a draft of proposed legislation to repeal the savings provision of Public Law 90-493 protecting veterans entitled to disability compensation for arrested tuberculosis (with an accompanying paper).</p>
<p>July 15, 1969</p> <p>Letter from the Attorney General of the United States, transmitting a draft of proposed legislation to amend the Internal Revenue Code of 1954 to make qualifications under State law a prerequisite to registration under the drug and marihuana law; to eliminate the provision permitting payment of tax to acquire marihuana by unregistered persons, and for other purposes (with accompanying papers).</p>	<p>Aug. 6, 1969</p> <p>Letter from the Deputy Administrator, Veterans' Administration, Office of Administrator of Veterans' Affairs, transmitting a draft of proposed legislation to amend sec. 902 of title 38, United States Code, to eliminate certain duplication in Federal benefits now payable for the same, or similar purpose (with accompanying papers).</p>
<p>July 16, 1969</p> <p>Letter from the Secretary of the Treasury, transmitting a draft of proposed legislation to facilitate the management of the public debt by removing the interest rate ceilings on Government bonds, and for other purposes (with an accompanying paper).</p>	<p>Aug. 11, 1969</p> <p>Message from the President of the United States: The Public Welfare System. (H Doc. 91-146.)</p>
<p>July 16, 1969</p> <p>Letter from the Secretary of the Treasury, transmitting a draft of proposed legislation to amend the Internal Revenue Code of 1954 to authorize charges for certain services together with a comparative type showing the changes that would be made in existing law by the draft bill (with accompanying papers).</p>	<p>Aug. 13, 1969</p> <p>Message from the President of the United States: Federal Assistance to States and Localities (revenue sharing). (H. Doc. 91-148.)</p>
<p>July 29, 1969</p> <p>Letter from the Secretary of Transportation, transmitting a draft of proposed legislation to provide for the imposition of waterway user charges and for other purposes (with accompanying papers).</p>	<p>Aug. 13, 1969</p> <p>Message from the President of the United States: Report on Anti-dumping. (Committee print.)</p>
<p>July 29, 1969</p> <p>Letter from the Secretary of Transportation, transmitting a draft of proposed legislation to provide additional revenues for the Highway Trust Fund and for other purposes (with accompanying papers).</p>	<p>Sept. 3, 1969</p> <p>Letter from the Acting Director, Bureau of the Budget, reporting, pursuant to law, on the number of civilian officers and employees in the executive branch for the quarter ended June 30, 1969, as well as for the entire fiscal year 1969 (with accompanying papers).</p>
<p>July 31, 1969</p> <p>Letter from the Administrator, Veterans' Administration, transmitting a draft of proposed legislation to provide for the adjustment, by the Administrator of Veterans' Affairs of the legislative jurisdiction over lands belonging to the United States which are under his supervision and control (with an accompanying paper).</p>	<p>Sept. 3, 1969</p> <p>Letter from the Secretary of Health, Education, and Welfare, transmitting, pursuant to law, a report of grants approved by the Department, which are financed wholly by Federal funds, for the period Apr. 1, 1969, to June 30, 1969 (with accompanying papers).</p>
<p>Aug. 5, 1969</p> <p>Message from the President of the United States: Report on Operations of the International Coffee Agreement.</p>	<p>Sept. 16, 1969</p> <p>Letter from the Secretary, Smithsonian Institution, transmitting, for the information of the Senate, a proposed statement on H.R. 13270, the Tax Reform Act of 1969 (with accompanying papers).</p>
<p>Aug. 6, 1969</p> <p>Letter from the Deputy Administrator, Veterans' Administration, Office of Administrator of Veterans' Affairs, transmitting a draft of proposed legislation to include railroad retirement benefits as income of veterans for Veterans' Administration pension (with accompanying paper).</p>	<p>Sept. 19, 1969</p> <p>Letter from the Administrator, Veterans' Administration, transmitting a draft of proposed legislation to enlarge the classes of persons eligible for Servicemen's Group Life Insurance, and to improve the administration of the program (with accompanying papers).</p>

TITLE AND DATE REFERRED TO COMMITTEE

<p>Sept. 23, 1969</p> <p>Letter from the Secretary of the Treasury, transmitting a draft of proposed legislation, to restore balance in the Federal form of government in the United States; to provide both the encouragement and resources for State and local government officials to exercise leadership in solving their own problems; to achieve a better allocation of total public resources; and to provide for the sharing with State and local governments of a portion of the tax revenue received by the United States (with accompanying papers).</p>	<p>Dec. 16, 1969</p> <p>Report from the President on trade agreements program.</p> <p>Dec. 19, 1969</p> <p>Letter from the chairman, advisory committee to the Cook County Department of Public Aid, transmitting a report prepared by the committee on President Nixon's welfare proposals (S. 2686 and H.R. 14178) (with an accompanying report and list).</p>
<p>Sept. 25, 1969</p> <p>Message from the President: Social Security (H. Doc. 91-163).</p>	<p>Jan. 19, 1970</p> <p>Letter from the Secretary of the Treasury, transmitting, pursuant to law, report of liabilities and other financial commitments of the U.S. Government as of June 30, 1969 (with accompanying report).</p>
<p>Sept. 30, 1969</p> <p>Letter from the Secretary of Health, Education, and Welfare transmitting a draft of proposed legislation to amend the Social Security Act to provide an increase in benefits under the old-age, survivors, and disability insurance program, provide for automatic benefit increases thereafter in the event of future increases in the cost of living, provide for future automatic increases in the earnings and contribution base, and for other purposes (with accompanying papers).</p>	<p>Jan. 19, 1970</p> <p>Letter from the Secretary of the Treasury, transmitting, pursuant to law, report on receipts, expenditures, and balances of the U.S. Government for the fiscal year ended June 30, 1969 (with accompanying report).</p>
<p>Oct. 2, 1969</p> <p>Letter from the Secretary of Health, Education, and Welfare, transmitting a draft of proposed legislation to authorize a family assistance plan providing basic benefits to low-income families with children, to provide incentives for employment and training to improve the capacity for employment of members of such families, to achieve greater uniformity of treatment of recipients under the Federal-State public assistance programs and to otherwise improve such programs, and for other purposes (with accompanying papers).</p>	<p>Jan. 19, 1970</p> <p>Letter from the Chairman, the Renegotiation Board, transmitting, pursuant to law, report of the Board for fiscal year 1969 (with accompanying report).</p>
<p>Oct. 16, 1969</p> <p>Letter from the Secretary of Health, Education, and Welfare, transmitting a draft of proposed legislation to amend the Social Security Act to provide for a number of cost controls under the medicare, medicaid, and maternal and child health programs (with accompanying papers).</p>	<p>Jan. 29, 1970</p> <p>Letter from Special Representative for Trade Negotiations, Executive Office of the President, transmitting, pursuant to law, a supplementary report setting forth all available information regarding antidumping actions taken by other countries against U.S. exports during period prescribed by sec. 201(b) (with accompanying report).</p>
<p>Oct. 27, 1969</p> <p>Letter from the Administrator of Veterans' Affairs transmitting a draft of proposed legislation to amend title 38, United States Code, to permit the furnishing of benefits to certain individuals conditionally discharged or released from active military, naval, or air service (with accompanying paper).</p>	<p>Feb. 16, 1970</p> <p>Letter from the Chairman, U.S. Tariff Commission, transmitting, pursuant to law, a report of the Commission for the fiscal year ended June 30, 1969 (with accompanying report).</p>
<p>Nov. 18, 1969</p> <p>Message from the President: Trade Act of 1969 (H. Doc. 91-194).</p>	<p>Feb. 20, 1970</p> <p>Letter from the Administrator, Veterans' Administration, transmitting, pursuant to law, a report of the activities of the Veterans' Administration for the fiscal year ended June 30, 1969 (with an accompanying report).</p>
<p>Nov. 20, 1969</p> <p>Letter from the Secretary of Health, Education, and Welfare, transmitting, pursuant to law, a report on grants by the Department, for the period July 1, 1969, to Sept. 30, 1969 (with accompanying report).</p>	<p>Feb. 24, 1970</p> <p>Communication from the President of the United States, informing the Senate that he has issued a proclamation providing tariff relief for 8 years for most of the U.S. piano industry (with accompanying papers).</p> <p>Feb. 26, 1970</p> <p>Message from the President: Federal Economy Act of 1970 (H. Doc. 91-263).</p>

TITLE AND DATE REFERRED TO COMMITTEE

Feb. 27, 1970

Communication from the President of the United States, transmitting, pursuant to law, a proclamation on adjustment of duties on certain sheet glass (with an accompanying paper).

Feb. 28, 1970

Letter from the Secretary of Agriculture, transmitting, pursuant to law, a report on the financial condition and results of the operations of the highway trust fund, dated June 30, 1969 (with an accompanying report).

Feb. 28, 1970

Letter from the Administrator, Veterans' Administration, transmitting a draft of proposed legislation to extend for a period of 10 years the existing authority of the Administrator of Veterans Affairs to maintain offices in the Republic of the Philippines (with accompanying papers).

Mar. 16, 1970

Letter from the Secretary of Health, Education, and Welfare, reporting, pursuant to law, on the advisory committees which assisted him in the calendar year 1969 (with accompanying papers).

Mar. 17, 1970

Letter from the Secretary of the Treasury, transmitting, pursuant to law, a report on the state of the finances for the fiscal year ended June 30, 1969 (with an accompanying report).

Mar. 20, 1970

Message from the President: Assistance to Small Business (referred jointly to Senate Banking and Currency and Finance Committees). (H. Doc. 284.)

Apr. 2, 1970

Letter from the Board of Trustees of the Federal Hospital Insurance Trust Fund, transmitting, pursuant to law, the 1970 report of the fund (with an accompanying report).

Apr. 2, 1970

Letter from the Board of Trustees of the Federal Old-Age, and Survivors Insurance and Disability Insurance Trust Funds, transmitting, pursuant to law, a report of the funds for 1970 (with an accompanying report).

Apr. 2, 1970

Letter from the Board of Trustees of the Federal Supplementary Medical Insurance Trust Fund, transmitting, pursuant to law, a report of the fund for 1970 (with an accompanying report).

Apr. 3, 1970

Message from the President: Proposing a pay increase for Federal employees, reform in the postal service, and a pay-as-you-go revenue program.

Apr. 16, 1970

Letter from the Secretary of Commerce, transmitting a draft of proposed legislation to eliminate the duty now applicable to natural rubber containing fillers, extenders, pigments, or rubber-processing chemicals (with accompanying papers).

Apr. 16, 1970

Letter from the Secretary of the Treasury, transmitting for the consideration by the Congress, an explanation of the Department's legislative proposals for accelerated payment of gift and estate taxes (with an accompanying paper).

Apr. 23, 1970

Letter from the Acting Secretary of the Treasury, transmitting a draft of proposed legislation to amend the Internal Revenue Code of 1954 to ease the tax burdens of small businesses, and for other purposes (with accompanying papers).

May 5, 1970

Letter from the Director, the American Legion, transmitting, pursuant to law, a financial report of the American Legion as of Dec. 31, 1969 (with an accompanying report).

May 7, 1970

Letter from the Secretary of Health, Education, and Welfare, transmitting, pursuant to law, a report of grants approved by the Department, which are financed wholly with Federal funds during the period Jan. 1, 1970, to Mar. 31, 1970 (with an accompanying report).

May 12, 1970

Message from the President: International Coffee Agreement, 1968 (House committee print).

May 19, 1970

Letter from the Secretary of the Treasury, requesting proposed legislation relating to environmental control tax on lead content of additives used in motor fuels.

June 1, 1970

Letter from the Chairman, the Renegotiation Board, transmitting a draft of proposed legislation to amend the Renegotiation Act of 1951, and for other purposes (with an accompanying paper).

TITLE AND DATE REFERRED TO COMMITTEE

<p>June 10, 1970</p> <p>Letter from the Secretary of Transportation, transmitting, a draft of proposed legislation to extend the duration of the Highway Trust Fund, and for other purposes (with an accompanying paper).</p>	<p>Dec. 31, 1970</p> <p>Letter from the Secretary of the Treasury, transmitting, pursuant to law, a report on the state of the finances, for the fiscal year 1970 (with an accompanying report).</p>
<p>June 22, 1970</p> <p>Letter from the President of the United States, reporting, pursuant to law, on an investigation of barbers' chairs and parts thereof (with accompanying papers).</p>	
<p>July 15, 1970</p> <p>Letter from the Secretary of Labor, transmitting, pursuant to law, a report on the work incentive program dated June 1970 (with an accompanying report).</p>	
<p>July 21, 1970</p> <p>Letter from the Secretary of Health, Education, and Welfare, transmitting, pursuant to law, a report on services to families receiving aid to families with dependent children, dated July 1970 (with an accompanying report).</p>	
<p>July 30, 1970</p> <p>Letter from the Secretary of the Treasury, transmitting a draft of proposed legislation to amend the Tariff Act of 1930 to grant to the transferee of merchandise in bonded warehouse the right to administrative review of customs decisions (with accompanying papers).</p>	
<p>July 30, 1970</p> <p>Letter from the Secretary of the Treasury, transmitting three drafts of proposed legislation, the first to amend the Internal Revenue Code of 1954 to extend excise taxes on communication services and on automobiles, the second to amend the Internal Revenue Code of 1954 to accelerate the collection of estate and gift taxes, and for other purposes, and the third to amend the Internal Revenue Code of 1954 by imposing a tax upon the sale of lead additives used in the manufacture or production of gasoline, providing for payments to producers of gasoline for lead additives used during a transitional period, and for other purposes (with accompanying papers).</p>	
<p>Sept. 9, 1970</p> <p>Letter from Acting Secretary of Health, Education, and Welfare, transmitting, pursuant to law, a report on grants approved by that office which are financed wholly with Federal funds, for the period Apr. 1, 1970, to June 30, 1970 (with an accompanying report).</p>	
<p>Dec 30, 1970</p> <p>Message from the President: Fourteenth Annual Report on the Trade Agreements Program (H. Doc. 91-433).</p>	

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

NINETY-FIRST CONGRESS

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. 66 Mr. Long	To continue for 1 year the existing authority for the Committee on Finance to employ 6 additional clerical employees.			Feb. 3, 1969 S. Rept. 91-49*	Feb. 17, 1969*				Feb. 17, 1969	
S. Res. 244 Mr. Long	Authorizing the printing of committee print entitled "Summary of H.R. 13270, the Tax Reform Act of 1969".				Aug. 13, 1969				Aug. 13, 1969	
S. Res. 269 Mr. Long	To authorize the Committee on Finance to expend \$10,000 in addition to the amount, and for the same purpose, specified in sec. 134(a) of the Legislative Reorganization Act of 1946.			Oct. 15, 1969 No Rept.	Oct. 16, 1969				Oct. 16, 1969	
S. Res. 281 Mr. Long	Authorizing the printing of additional copies of the Senate report on H.R. 13270, the Tax Reform Act of 1969.			Nov. 19, 1969 S. Rept. 91-541	Nov. 20, 1969				Nov. 20, 1969	
S. Res. 282 Mr. Anderson	To authorize the printing of additional copies of the committee print of the Committee on Finance entitled "Summary of H.R. 13270, the Tax Reform Act of 1969, as reported by the Committee on Finance."				Nov. 17, 1969				Nov. 17, 1969	
S. Res. 354 Mr. Long	Authorizing the printing of additional copies of the Committee Print of the Committee on Finance entitled "Medicare and Medicaid—Problems, Issues, and Alternatives."				Feb. 4, 1969				Feb. 4, 1969	
S. Res. 355 Mr. Long	Providing for printing and binding of material relating to the history of the Committee on Finance.			Mar. 4, 1970 S. Rept. 91-175	Mar. 5, 1970				Mar. 5, 1969	
S. 1022 Mr. Long	To provide that future appointments to the office of Administrator of the Social and Rehabilitation Service, within the Department of Health, Education, and Welfare, shall be made by the President, by and with the advice and consent of the Senate.			Feb. 28, 1969 S. Rept. 91-90*	Mar. 4, 1969 Referred to Ways and Means Committee, Mar. 5, 1969					
S. 1471 Mr. Talmadge and others	To amend ch. 13 of title 38, United States Code, to increase the dependency and indemnity compensation for widows and children, and for other purposes.	Sept. 30, 1969 H. Rept. 538*	Oct. 6, 1969*	Sept. 16, 1969 S. Rept. 400*	Sept. 18, 1969*			(Senate agreed to House amendments)	Oct. 27, 1969	91- 96

*With amendments.

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. 1479 Mr. Talmadge and others	To amend ch. 19 of title 38, United States Code, to increase from \$10,000 to \$15,000 the amount of servicemen's group life insurance for members of the uniformed service.	Committee discharged May 4, 1970	May 4, 1970*	Sept. 16, 1969 S. Rept. 91-398	Sept. 18, 1969 Referred to House Veterans Affairs Committee Sept. 19, 1969	-----	(House agreed to Senate bill with amendments May 4, 1970.) (Senate agreed to House version with an amendment June 8, 1970.) (House agreed to Senate amendment June 15, 1970.)		June 25, 1970	91-291
S. 1050 Mr. Long	To amend ch. 19 of title 38, United States Code, to provide double indemnity coverage under Servicemen's Group Life Insurance for members of the uniformed services assigned to duty in a combat zone.	-----	-----	Sept. 16, 1969 S. Rept. 91-401*	Sept. 18, 1969 Referred to House Veterans Affairs Committee, Sept. 19, 1969	-----	-----	-----	-----	-----
S. 2003 Mr. Long	To provide a special Government life insurance program for veterans of the Vietnam era.	-----	-----	Sept. 16, 1969 S. Rept. 91-399*	Sept. 18, 1969 Referred to House Veterans Affairs Committee, Sept. 19, 1969	-----	-----	-----	-----	-----
S. 2186 Mr. Long	To amend ch. 19, United States Code, so as to provide dismemberment insurance coverage under the servicemen's group life insurance program.	-----	-----	Sept. 16, 1969 S. Rept. 91-402*	Sept. 18, 1969 Referred to House Veterans Affairs Committee, Sept. 19, 1969	-----	-----	-----	-----	-----
S. 3348 Mr. Talmadge	To amend title 38, United States Code, to increase the rates of compensation for disabled veterans, and for other purposes.	-----	-----	Apr. 23, 1970, S. Rept. 91-784	Apr. 27, 1970, referred to House Veterans Affairs Committee	-----	(House agreed to Senate bill with amendments June 15, 1970.) (Senate agreed to House amendments with an amendment July 9, 1970.) (House agreed to Senate amendment July 31, 1970.)		Aug. 12, 1970	91-376
H.R. 322 Mr. Poff	To amend the Internal Revenue Code of 1954 to modify the provisions relating to taxes on wagering to insure the constitutional rights of taxpayers, to facilitate the collection of such taxes, and for other purposes.	Dec. 6, 1970 H. Rept. 91-1763	Dec. 22, 1970	Dec. 30, 1970 S. Rept. 91-1521	-----	(Died on Senate Calendar)		-----	-----	-----

*With amendments.

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. 372 Mr. Teague of Texas	To modify the reporting requirement and establish additional income exclusions relating to non-service-connected pensions for veterans and their widows, to liberalize the bar to payment of benefits to remarried widows of veterans and for other purposes.	Sept. 3, 1969 H. Rept. 91-663	Oct. 6, 1969							
H.R. 684 Mr. Teague of Texas	To amend title 38 of the United States Code in order to make certain technical corrections therein, and for other purposes.	Feb. 4, 1969 H. Rept. 91-14	Feb. 17, 1969	May 29, 1969 S. Rept. 91-217	June 2, 1969			June 11, 1969	June 11, 1969	91-24
H.R. 2718 Mr. Sikke	To extend for an additional temporary period the existing suspension of duties on certain classifications of yarn of silk.	Apr. 23, 1969 H. Rept. 91-159	May 13, 1969	May 29, 1969 S. Rept. 91-218	June 2, 1969				June 13, 1969	91-28
H.R. 4229 Mr. Boggs	To continue for a temporary period the existing suspension of duty on heptanoic acid.	Apr. 22, 1969 H. Rept. 91-152	May 13, 1969	June 25, 1969 S. Rept. 91-279*	June 25, 1969*			(House agreed to Senate amendments, June 27, 1969.)	June 30, 1969	91-36
H.R. 4239 Mr. Burke of Massachusetts	To amend the Tariff Schedules of the United States so as to prevent the payment of multiple customs duties in the case of horses temporarily exported for the purpose of racing.	Apr. 22, 1969 H. Rept. 91-153	May 13, 1969	June 5, 1969 S. Rept. 91-225*	Dec. 7, 1970 (committee amendments disagreed to by the Senate)				Dec. 23, 1970	91-570
H.R. 4605 Messrs. Scheuer and Bush	To amend the Tariff Act of 1930 and the United States Code to remove the prohibition against importing, transporting, and mailing in the U.S. mails articles for preventing conception, and advertisements with respect to such articles.	May 19, 1970 H. Rept. 91-1105	June 22, 1970	Dec. 16, 1970 S. Rept. 91-1472*	Dec. 18, 1970*			(House agreed to Senate amendments, Dec. 28, 1970.)	Jan. 8, 1971	91-662
H.R. 4622 Mr. Teague of Texas	To amend sec. 110 of title 38, United States Code, to insure preservation of all disability compensation evaluations in effect for 20 or more years.	Feb. 4, 1969 H. Rept. 91-12	Feb. 17, 1969	May 29, 1969 S. Rept. 91-219	June 12, 1969				June 23, 1969	91-32
H.R. 5833 Mr. Mills	To continue until the close of June 30, 1972, the existing suspension of duty on certain copying shoe lathes.	Apr. 22, 1969 H. Rept. 91-154	May 13, 1969	May 29, 1969 S. Rept. 91-222*	June 30, 1969*			(House agreed to Senate amendments, July 23, 1969.)	Aug. 9, 1969	91-56
H.R. 6049 Mr. Schneebeli	To amend the definition of "metal bearing ores" in the Tariff Schedules of the United States.	May 18, 1970 H. Rept. 91-1102	June 22, 1970	Dec. 16, 1970 S. Rept. 91-1465	Dec. 18, 1970				Dec. 31, 1970	91-613
H.R. 6562 Mr. Watts	To amend certain provisions of the Internal Revenue Code of 1954 relating to beer, and for other purposes.	Dec. 15, 1970 H. Rept. 91-1748	Dec. 22, 1970	Dec. 30, 1970 S. Rept. 91-1522	Dec. 31, 1970				Jan. 12, 1971	91-673
H.R. 6742 Mr. Bush and Mr. Burke of Massachusetts	To amend the Internal Revenue Code of 1954 to provide a longer period of time for disposition of certain assets in the case of regulated investment companies furnishing capital to development companies.	Dec. 14, 1970 H. Rept. 91-1741	Dec. 22, 1970							

*With amendments.

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. 6854 Mr. Conte	To provide for the free entry of a peal of eight bells and fittings for use of Smith College, Northampton, Mass.	May 13, 1970 H. Rept. 91-1081	May 19, 1970	Dec. 16, 1970 S. Rept. 91-1466	Dec. 18, 1970	-----	-----	-----	Dec. 31, 1970	Private Law 91-227
H.R. 7311 Mr. Delaney	To amend item 709.10 of the Tariff Schedules of the United States to provide that the rate of duty on parts of stethoscopes shall be the same as the rate on stethoscopes.	Apr. 24, 1969 H. Rept. 91-163	May 13, 1969	Dec. 16, 1970 S. Rept. 91-1473*	Dec. 18, 1970*	-----	(House agreed to Senate amendment, Dec. 22, 1970)		Jan. 5, 1971	91-655
H.R. 7626 Mr.	To amend the Tariff Schedules of the United States with respect to the tariff classification of certain sugars, sirups, and molasses, and for other purposes.	Dec. 7, 1970 H. Rept. 91-1674	Dec. 22, 1970	Dec. 30, 1970 S. Rept. 91-1523	Dec. 31, 1970	-----	-----	-----	Jan. 12, 1971	91-674
H.R. 7906 Mr. Rodino	To regulate and foster commerce among the States by providing a system for the taxation of interstate commerce.	June 2, 1969 H. Rept. 91-279	June 25, 1969	-----	-----	-----	-----	-----	-----	-----
H.R. 8508 Mr. Mills and Mr. Byrnes of Wisconsin	To increase the public debt limit set forth in sec. 21 of the Second Liberty Bond Act.	Mar. 10, 1969 H. Rept. 91-33	Mar. 19, 1969	Mar. 25, 1969 S. Rept. 91-116	Mar. 26, 1969	-----	-----	-----	Apr. 7, 1969	91-8
H.R. 8512 Mr. Bush	To suspend for a temporary period the import duty on L-Dopa.	May 13, 1970 H. Rept. 91-1076	May 19, 1970	June 23, 1970 S. Rept. 91-940	June 25, 1970	-----	-----	-----	July 7, 1970	91-309
H.R. 8644 Mr. Boggs	To make permanent the existing temporary suspension of duty on crude chicory roots.	Apr. 23, 1969 H. Rept. 91-160	May 13, 1969	May 29, 1969 S. Rept. 91-223*	June 19, 1969*	June 19, 1969	June 27, 1969 H. Rept. 91-330	June 30, 1969	July 9, 1969	91-41
H.R. 8654 Mr. Mills	To provide that, for purposes of the Internal Revenue Code of 1954, individuals who were illegally detained during 1968 by the Democratic People's Republic of Korea shall be treated as serving in a combat zone.	Apr. 28, 1969 H. Rept. 91-167	May 13, 1969	Apr. 7, 1970 S. Rept. 91-762	Apr. 9, 1970	-----	-----	-----	Apr. 24, 1970	91-235
H.R. 9183 Mr. O'Hara	To amend the Tariff Schedules of the United States to provide that imported articles which are exported and thereafter reimported to the United States for failure to meet sample or specifications shall, in certain instances, be entered free of duty upon such reimportation.	May 18, 1970 H. Rept. 91-1103	June 22, 1970	Dec. 16, 1970 S. Rept. 91-1467	Dec. 18, 1970	-----	-----	-----	Dec. 31, 1970	91-615

*With amendments.

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. 9951 Mr. Mills and Mr. Byrnes of Wisconsin	To provide for the collection of the Federal unemployment tax in quarterly installments during each taxable year; to make status of employer depend on employment during preceding as well as current taxable year; to exclude from the computation of the excess the balance in the employment security administration account as of the close of the fiscal year 1970 through 1972; to raise the limitation on the amount authorized to be made available for expenditure out of the employment security administration account by the amounts so excluded; and for other purposes.	Apr. 22, 1969 H. Rept. 91-155	May 13, 1969	June 26, 1969 S. Rept. 91-281*	July 31, 1969*	-----	(House agreed to Senate amendments, Aug. 4, 1969.)		Aug. 7, 1969	91- 53
H.R. 10015 Mr. Fulton of Tennessee	To extend through Dec. 31, 1970, the suspension of duty on electrodes for use in producing aluminum.	Apr. 23, 1969 H. Rept. 91-161	May 13, 1969	May 29, 1969 S. Rept. 91-220	June 2, 1969	-----	-----	-----	June 13, 1969	91- 26
H.R. 10016 Mrs. Griffiths	To continue until the close of June 30, 1971, the existing suspension of duties for metal scrap.	Apr. 22, 1969 H. Rept. 91-156	May 13, 1969	May 29, 1969 S. Rept. 91-221	June 2, 1969	-----	-----	-----	June 13, 1969	91- 25
H.R. 10106 Mr. Teague of Texas	To revise the definition of a "child" for purposes of veterans' benefits provided by title 38, United States Code, to recognize an adopted child as a dependent from the date of issuance of an interlocutory decree.	Sept. 30, 1969 H. Rept. 91-535	Oct. 6, 1969	Apr. 23, 1970 S. Rept. 91-785*	Apr. 27, 1970*	-----	(House agreed to Senate amendments with an amendment, May 4, 1970) (Senate agreed to House version, May 11, 1970)		May 21, 1970	91- 262
H.R. 10107 Mr. Utt	To continue for a temporary period the existing suspension of duty on certain istle.	Apr. 23, 1969 H. Rept. 91-162	May 13, 1969	Aug. 11, 1969 S. Rept. 91-373*	Aug. 11, 1969*	-----	(House agreed to Senate amendments, Aug. 12, 1969.)		Aug. 25, 1969	91- 65
H.R. 10517 Mr. Watts	To amend certain provisions of the Internal Revenue Code of 1954 relating to distilled spirits, and for other purposes.	June 1, 1970 H. Rept. 91-1157	July 6, 1970	Dec. 16, 1970 S. Rept. 91-1468	Dec. 19, 1970*	-----	(House agreed to Senate amendments, Dec. 22, 1970.)		Jan. 8, 1971	91- 659
H.R. 10875 Mr. Conte	To amend the Tariff Schedules of the United States to permit the importation of upholstery regulators, upholsterer's regulating needles, and upholsterer's pins free of duty.	Dec. 10, 1970 H. Rept. 91-1724	Dec. 22, 1970	Dec. 30, 1970 S. Rept. 91-1539*	Dec. 31, 1970*	-----	(Died in House.)		-----	-----
H.R. 10912 Mr. Teague of Texas	To amend title 38, United States Code, to liberalize the conditions under which the Administrator of Veterans' Affairs is required to effect recoupment from disability compensation otherwise payable to certain disabled veterans.	Sept. 30, 1969 H. Rept. 91-536	Oct. 6, 1969	Apr. 23, 1970 S. Rept. 91-783	Apr. 27, 1970	-----	-----	-----	May 7, 1970	91- 241
H.R. 12290 Mr. Mills, Mr. Boggs, Mr. Byrnes of Wisconsin	To continue the income tax surcharge and the excise taxes on automobiles and communication services for temporary periods, to terminate the investment credit, to provide a low-income allowance for individuals, and for other purposes.	June 20, 1969 H. Rept. 91-321	June 30, 1969	July 17, 1969 S. Rept. 91-321	-----	(Postponed indefinitely Dec. 23, 1969.)		-----	-----	-----

*With amendments.

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.12829 Mr. Mills and Mr. Byrnes of Wisconsin	To provide an extension of the interest equalization tax, and for other purposes.	July 21, 1969 H. Rept. 91-383	Aug. 7, 1969	Sept. 24, 1969 S. Rept. 91-423*	Oct. 9, 1969*	Nov. 17, 1969	(House agreed to Senate amendments Nov. 19, 1969)		Nov. 26, 1969	91-128
H.R.13079 Mr. Mills	To continue for a temporary period the existing interest equalization tax.	July 24, 1969 H. Rept. 91-392	July 28, 1969	Not referred.	July 31, 1969	-----	-----	-----	Aug. 2, 1969	91-50
H.R.13080 Mr. Mills	To continue for an additional 15 days the existing rates of income tax withheld at source.	July 24, 1969 H. Rept. 91-393	July 30, 1969	Not referred.	-----	(Postponed indefinitely Aug. 7, 1969)		-----	-----	-----
H.R.13270 Mr. Mills and Mr. Byrnes of Wisconsin	To reform the income tax laws...	Aug. 2, 1969 Pt. I H. Rept. 91-413; Pt. II Aug. 4, 1969	Aug. 7, 1969	Nov. 21, 1969 S. Rept. 91-552*	Dec. 11, 1969*	Dec. 11, 1969	Dec. 22, 1969 H. Rept. 91-782	Dec. 22, 1969	Dec. 30, 1969	91-172
H.R.14020 Mr. Mills and Mr. Byrnes of Wisconsin	To amend the Second Liberty Bond Act to increase the maximum interest rate permitted on United States savings bonds.	Oct. 1, 1969 H. Rept. 91-545	Oct. 23, 1969	Nov. 25, 1969 S. Rept. 91-560	Nov. 26, 1969	-----	-----	-----	Dec. 1, 1969	91-130
H.R.14233 Mr. Ullman	To modify ammunition record-keeping requirements.	Dec. 3, 1970 H. Rept. 91-1692	Dec. 21, 1970	Dec. 30, 1970 S. Rept. 91-1524	-----	-----	(Died in Senate.)		-----	-----
H.R.14465 Mr. Staggers	To provide for the expansion and improvement of the Nation's airport and airway system for the imposition of airport and airway user charges and for other purposes.	Oct. 27, 1969 H. Rept. 91-601	Nov. 6, 1969	Feb. 17, 1970 S. Rept. 91-708*	Feb. 26, 1970*	Mar. 3, 1970	May 13, 1970 H. Rept. 91-1074	May 12, 1970	May 21, 1970	91-258
H.R.14705 Mr. Mills and Mr. Byrnes of Wisconsin	To extend and improve the Federal-State unemployment compensation program.	Nov. 10, 1969 H. Rept. 91-612	Nov. 13, 1969	Mar. 26, 1970 S. Rept. 91-752*	Apr. 7, 1970*	Apr. 30, 1970	July 23, 1970 H. Rept. 91-1037	Aug. 4, 1970	Aug. 10, 1970	91-373
H.R.14720 Mr. Schneebell	To continue until the close of June 30, 1973, the existing suspension of duties on manganese ore (including ferruginous ore) and related products	May 13, 1970 H. Rept. 91-1077	May 19, 1970	June 16, 1970 S. Rept. 91-933*	June 19, 1970*	-----	(House agreed to Senate amendment June 29, 1970.)		July 6, 1970	91-306
H.R.14956 Mr. Bush	To amend the Tariff Act of 1930 to extend the duty-free treatment of certain dyes.	Dec. 1, 1969 H. Rept. 91-704	Dec. 22, 1969	June 16, 1970 S. Rept. 91-931	Aug. 3, 1970*	-----	(House agreed to Senate amendment Aug. 12, 1970.)		Aug. 24, 1970	91-388
H.R.14995 Mr. Teague of California	To provide for the free entry of a carillon for the use of the University of California at Santa Barbara.	Dec. 10, 1970 H. Rept. 91-1725	Dec. 22, 1970	Dec. 30, 1970 S. Rept. 91-1440*	Dec. 31, 1970*	-----	(Died in House.)		-----	-----
H.R.15071 Mr. Mills and Mr. Byrnes of Wisconsin	To continue for 2 additional years the duty-free status of certain gifts of members of the armed services in combat zones.	Dec. 8, 1969 H. Rept. 91-705	Dec. 22, 1969	Not referred.	Dec. 22, 1969	-----	-----	-----	Dec. 30, 1969	91-180

*With amendments.

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.15095 Mr. Mills and Mr. Byrnes of Wisconsin	To amend the Social Security Act to provide a 15-percent across-the-board increase in benefits under the old-age, survivors, and disability insurance program.	Dec. 5, 1969 H. Rept. 91-700	Dec. 15, 1969	-----	-----	(See action on H.R. 13870 and H.R. 17550)			-----	
H.R.15911 Mr. Teague	To amend title 38 of the United States Code to increase the rates, income limitations, and aid and attendance allowances relating to payment of pension and parents' dependency and indemnity compensation; to exclude certain payments in determining annual income with respect to such pension and compensation; to make the Mexican border period a period of war for the purposes of such title, and for other purposes.	Sept. 15, 1970 H. Rept. 91-1448	Sept. 21, 1970	Dec. 15, 1970 S. Rept. 91-1439*	Dec. 17, 1970 (Committee amendments disagreed to by the Senate)	-----			Dec. 24, 1970	91-588
H.R.15979 Mr. Byrnes of Wisconsin	To provide that the interest on certain insured loans sold out on the Agricultural Credit Insurance Fund shall be included in gross income.	May 20, 1970 H. Rept. 91-1112	July 6, 1970	Dec. 16, 1970 S. Rept. 91-1469	Dec. 18, 1970	-----			Dec. 31, 1970	91-617
H.R.16199 Mr. Mills	To establish a working capital fund for the Department of the Treasury.	May 13, 1970 H. Rept. 91-1078	May 19, 1970	Dec. 15, 1970 S. Rept. 91-1444*	Dec. 29, 1970*	Dec. 29, 1970	(House agreed to Senate amendment to text of bill, with amendments, and agreed to Senate amendment to title of the bill Dec. 31, 1970.) (Senate agreed to House amendments to Senate amendments to text of bill Dec. 31, 1970.)		Dec. 31, 1970	91-614
H.R.16311 Mr. Mills and Mr. Byrnes of Wisconsin	To authorize a family assistance plan providing basic benefits to low-income families with children, to provide incentives for employment and training to improve the capacity for employment of members of such families, to achieve greater uniformity of treatment of recipients under the Federal-State public assistance programs and to otherwise improve such programs and for other purposes.	Mar. 11, 1970 H. Rept. 91-904	Apr. 16, 1970	-----	-----	(See action on H.R. 17550)			-----	
H.R.16506 Mr. Conable	To amend the Internal Revenue Code of 1954 to clarify the applicability of the exemption from income taxation of cemetery corporations.	May 20, 1970 H. Rept. 91-1113	June 22, 1970	Dec. 16, 1970 S. Rept. 91-1470	Dec. 18, 1970	-----			Dec. 31, 1970	91-618
H.R.16739 Mr. Teague of Texas and Mr. Ayres	To extend for a period of 10 years the existing authority of the Administrator of Veterans' Affairs, to maintain offices in the Republic of the Philippines.	Apr. 28, 1970 H. Rept. 91-1026	May 4, 1970	June 16, 1970 S. Rept. 91-934*	June 19, 1970*	-----	(House agreed to Senate amendment July 1, 1970.)		July 16, 1970	91-338

*With amendments.

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.16745 Mr. Gibbons	To exempt shrimp vessels from the duty imposed on repairs to, and repair parts and equipments purchased for, United States vessels in foreign countries, and for other purposes.	June 2, 1970 H. Rept. 91-1136	June 22, 1970	Dec. 16, 1970 S. Rept. 91-1474*	Dec. 18, 1970*	-----	(House agreed to Senate amendments Dec. 22, 1970.)		Jan. 5, 1971	91-654
H.R.16940 Mr. Fulton of Tennessee	To extend until Dec. 31, 1972, the suspension of duties on electrodes for use in producing aluminum.	May 13, 1970 H. Rept. 91-1079	May 19, 1970	Dec. 16, 1970 S. Rept. 91-1471	Dec. 18, 1970	-----	-----		Dec. 31, 1970	91-635
H.R.17068 Mr. Corman	To amend the Tariff Schedules of the United States to provide for a partial exemption from duty for aircraft manufactured or produced in the United States with the use of foreign components imported under temporary importation bond.	June 11, 1970 H. Rept. 91-1182	July 6, 1970	Dec. 16, 1970 S. Rept. 91-1475*	Dec. 18, 1970*	-----	(House agreed to Senate amendment to text of the bill with an amendment, and agreed to Senate amendment to title of the bill Dec. 22, 1970.) (Senate agreed to House amendment to Senate amendment to text of bill Dec. 31, 1970.)		Jan. 12, 1971	91-692
H.R.17241 Mrs. Griffiths	To continue until the close of June 30, 1972, the existing suspension of duties on certain forms of copper.	May 13, 1970 H. Rept. 91-1080	May 19, 1970	June 16, 1970 S. Rept. 91-932	June 19, 1970	-----	-----		June 30, 1970	91-298
H.R.17473 Mr. Byrnes of Wisconsin	To extend the period for filing certain manufacturers claims for floor stocks refunds under sec. 209(b) of the Excise Tax Reduction Act of 1965.	May 21, 1970 H. Rept. 91-1117	June 22, 1970	Dec. 16, 1970 S. Rept. 91-1476*	Dec. 18, 1970*	-----	(House agreed to Senate amendment with an amendment Dec. 22, 1970.) (Senate agreed to House amendment to Senate amendment Dec. 22, 1970.)		Jan. 2, 1971	91-642
H.R.17550 Mr. Mills and Mr. Byrnes of Wisconsin	To amend the Social Security Act to provide increases in benefits, to improve computation methods, and to raise the earnings base under the old-age, survivors, and disability insurance systems, to make improvements in the medicare, medicaid, and maternal and child health programs with emphasis upon improvements in the operating effectiveness of such programs, and for other purposes.	May 14, 1970 H. Rept. 91-1096	May 21, 1970	Dec. 11, 1970 S. Rept. 91-1431*	Dec. 29, 1970*	Dec. 29, 1970	(Died in House.)		-----	-----
H.R.17658 Mr. Byrnes of Wisconsin	To provide floor stock refunds in the case of cement mixers.	Dec. 9, 1970 H. Rept. 91-1693	Dec. 22, 1970	Dec. 30, 1970 S. Rept. 91-1525	Dec. 31, 1970	-----	-----		Jan. 12, 1971	91-678
H.R.17802 Mr. Mills	To increase the public debt limit set forth in sec. 21 of the Second Liberty Bond Act.	May 28, 1970 H. Rept. 91-1130	June 3, 1970	June 26, 1970 S. Rept. 91-982	June 29, 1970	-----	-----		June 30, 1970	91-301
H.R.17917 Mr. Burke of Massachusetts	To amend the Tax Reform Act of 1969.	Dec. 14, 1970 H. Rept. 91-1743	Dec. 22, 1970	Dec. 30, 1970 S. Rept. 91-1541*	Dec. 31, 1970*	-----	(House agreed to Senate amendments Jan. 2, 1971.)		Jan. 12, 1971	91-691

*With amendments.

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. 17984 Mr. Schneebeli	To amend the Tax Reform Act of 1969.	Dec. 9, 1970 H. Rept. 91-1694	Dec. 22, 1970	Dec. 30, 1970 S. Rept. 91-1542*	Dec. 31, 1970*	-----	(House agreed to Senate amendments Jan. 2, 1971.)		Jan. 12, 1971	91-675
H.R. 17988 Mr. Corman and Mr. Pettis	To amend sec. 47 of the Internal Revenue Code of 1954 to allow aircraft to be leased for temporary use outside the United States without a recapture of the investment credit.	Dec. 14, 1970 H. Rept. 91-1742	Dec. 22, 1970	Dec. 30, 1970 S. Rept. 91-1526	Dec. 31, 1970	-----	-----		Jan. 12, 1971	91-676
H.R. 18251 Mr. Schneebeli and Mr. Corman	To amend the Internal Revenue Code of 1954 to provide refunds in the case of certain uses of tread rubber.	Dec. 13, 1970 H. Rept. 91-1740	Dec. 22, 1970	Dec. 30, 1970 S. Rept. 91-1543*	Jan. 2, 1971*	-----	(Died in House.)		-----	-----
H.R. 18253 Mr. Teague	To increase the availability of guaranteed home loan financing for veterans and to increase the income of the national service life insurance fund.	Committee discharged. Rules suspended, July 20, 1970	July 20, 1970	-----	-----	-----	-----		-----	-----
H.R. 18448 Mr. Montgomery	To provide mortgage protection life insurance for service-connected disabled veterans who have received grants for specially adapted housing.	Sept. 15, 1970 H. Rept. 91-1450	Sept. 21, 1970	-----	-----	-----	-----		-----	-----
H.R. 18549 Mr. Betts	To amend sec. 902(b) and 902(c) of the Internal Revenue Code of 1954 to reduce the 50 percent requirement to 10 percent between first and second levels and to include third-level foreign corporations in the tax credit structure if the 10-percent test is met.	Dec. 14, 1970 H. Rept. 91-1739	Dec. 22, 1970	Dec. 30, 1970 S. Rept. 91-1527	Dec. 31, 1970	-----	-----		Jan. 12, 1971	91-684
H.R. 18693 Mr. Pepper	To amend section 165(i) of the Internal Revenue Code of 1954.	Dec. 14, 1970 H. Rept. 91-1738	Dec. 22, 1970	Dec. 30, 1970 S. Rept. 91-1544*	Dec. 31, 1970*	-----	(House agreed to Senate amendments Jan. 2, 1971.)		Jan. 12, 1971	91-677
H.R. 18970 Mr. Mills, Mr. Byrnes of Wisconsin, and Mr. Broyhill of Virginia	To amend the tariff and trade laws of the United States, and for other purposes.	Aug. 21, 1970 H. Rept. 91-1435	Nov. 19, 1970	-----	-----	(See action on H.R. 17550)		-----	-----	-----
H.R. 19113 Mr. Myers	To provide for the free entry of a 61-note cast bell carillon and a 42-note subsidiary cast bell carillon for the use of Indiana University, Bloomington, Ind.	Dec. 10, 1970 H. Rept. 91-1726	Dec. 22, 1970	Dec. 30, 1970 S. Rept. 91-1528	Dec. 31, 1970	-----	-----		Jan. 11, 1971	Private Law 91-26
H.R. 19242 Mr. Moss	To amend sec. 278 of the Internal Revenue Code of 1954 to extend its applications from citrus groves to almond groves.	Dec. 14, 1970 H. Rept. 91-1737	Dec. 22, 1970	Dec. 30, 1970 S. Rept. 91-1529	Dec. 31, 1970*	-----	(House agreed to Senate amendment Jan. 2, 1971)		Jan. 12, 1971	91-680

*With amendments.

BEST COPY AVAILABLE

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. 19360 Mr. Conable	To amend sec. 165(g) of the Internal Revenue Code of 1954 which provides for treatment of losses on worthless securities.	Dec. 9, 1970 H.Rept. 91-1695	Dec. 22, 1970	Dec. 30, 1970 S. Rept. 91-1530	Dec. 31, 1970				Jan. 12, 1971	91-687
H.R. 19391 Mr. Mills and Mr. Byrnes of Wisconsin	To amend the Tariff Act of 1930 to grant to the transferee of merchandise in bonded warehouse the right to administrative review of customs decisions.	Dec. 10, 1970 H.Rept. 91-1727	Dec. 22, 1970	Dec. 30, 1970 S. Rept. 91-1531	Dec. 31, 1970				Jan. 12, 1971	91-685
H.R. 19444 Mr. Mills and Mr. Byrnes	To authorize for a temporary period the expenditure from the Airport and Airway Trust Fund of amounts for the training and salary and expenses of guards to accompany aircraft operated by United States air carriers, to raise revenue for such purpose, and to amend sec. 7275 of the Internal Revenue Code of 1954 with respect to airline tickets and advertising.	Sept. 25, 1970 H. Rept. 91-1471	Sept. 30, 1970							
H.R. 19470 Mr. Bureson of Texas and Mr. Bush	To amend title XVIII of the Social Security Act to modify the nursing service requirement and certain other requirements which an institution must meet in order to qualify as a hospital thereunder so as to make such requirements more realistic insofar as they apply to smaller institutions.	Dec. 7, 1970 H.Rept. 91-1676	Dec. 22, 1970	(Committee discharged from further consideration on Dec. 31, 1970)	Dec. 31, 1970				Jan. 12, 1971	91-690
H.R. 19526 Mr. Mills	To eliminate the duty on natural rubber containing fillers, extenders, pigments, or rubber-processing chemicals.	Dec. 10, 1970 H. Rept. 91-1728	Dec. 22, 1970	Dec. 30, 1970 S. Rept. 91-1532		(Died on Senate Calendar.)				
H.R. 19562 Mr. Fulton of Tennessee	To amend the Internal Revenue Code of 1954 with respect to certain statutory mergers.	Dec. 17, 1970 H. Rept. 91-1778	Dec. 22, 1970	Dec. 30, 1970 S. Rept. 91-1533	Dec. 31, 1970				Jan. 12, 1971	91-693
H.R. 19566 Mr. Mills and Mr. Byrnes of Wisconsin	Relating to the interest rate under the Renegotiation Act of 1951.	Dec. 14, 1970 H. Rept. 91-1736	Dec. 22, 1970							
H.R. 19567 Mr. Mills and Mr. Byrnes of Wisconsin	To continue until the close of Sept. 30, 1973, the International Coffee Agreement Act of 1968.	Dec. 1, 1970 H. Rept. 91-1641	Dec. 18, 1970	Dec. 30, 1970 S. Rept. 91-1534	Dec. 31, 1970				Jan. 12, 1971	91-694
H.R. 19627 Mr. Chamberlain	To amend sec. 1372 of the Internal Revenue Code of 1954, relating to passive investment income.	Dec. 14, 1970 H. Rept. 91-1735	Dec. 22, 1970	Dec. 30, 1970 S. Rept. 91-1535	Dec. 31, 1970				Jan. 12, 1971	91-683
H.R. 19670 Mr. Fulton of Tennessee	To suspend the duties on certain bicycle parts and accessories until the close of Dec. 31, 1973.	Dec. 7, 1970 H. Rept. 91-1675	Dec. 22, 1970	Dec. 30, 1970 S. Rept. 91-1536	Dec. 31, 1970				Jan. 12, 1971	91-680

*With amendments.

BEST COPY AVAILABLE

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. 19686 Mr. Betts	To amend sec. 367 of the Internal Revenue Code of 1954.	Dec. 16, 1970 H. Rept. 91-1782	Dec. 22, 1970	Dec. 30, 1970 S. Rept. 91-1545*	Dec. 31, 1970 (Committee amendments disagreed to by the Senate)	-----	-----	-----	Jan. 12, 1971	91-681
H.R. 19774 Mr. Mills	To amend the Internal Revenue Code of 1954 to provide that in certain cases a spouse will be relieved of liability arising from a joint income tax return.	Dec. 14, 1970 H. Rept. 91-1734	Dec. 22, 1970	Dec. 30, 1970 S. Rept. 91-1537	Dec. 31, 1970	-----	-----	-----	Jan. 12, 1971	91-679
H.R. 19790 Mr. Boggs	Relating to the income tax treatment of certain sales of real property by a corporation.	Dec. 9, 1970 H. Rept. 91-1696	Dec. 22, 1970	Dec. 30, 1970 S. Rept. 91-1538	Dec. 31, 1970	-----	-----	-----	Jan. 12, 1971	91-686
H.R. 19868 Mr. Mills and Mr. Byrnes of Wisconsin	To amend the Internal Revenue Code of 1954 to accelerate the collection of estate and gift taxes, to continue excise taxes on passenger automobiles and communications services, and for other purposes.	Nov. 30, 1970 H. Rept. 91-1635	Dec. 11, 1970	-----	-----	(See H.R. 16199 for further action)		-----	-----	-----
H.R. 19881 Mr. Schneebell	Consolidated returns of life insurance companies.	Dec. 17, 1970 H. Rept. 91-1779	Dec. 22, 1970	Dec. 30, 1970 S. Rept. 91-1546*	Dec. 31, 1970*	-----	-----	(House agreed to Senate amendments Jan. 2, 1971)	Jan. 12, 1971	91-688
H.R. 19915 Mr. Burton of California	To make permanent the existing temporary provision for disregarding income of old-age, survivors, and disability insurance and railroad retirement recipients in determining their need for public assistance.	Dec. 10, 1970 H. Rept. 91-1716	Dec. 22, 1970	Dec. 31, 1970 (Committee discharged from further consideration.)	Jan. 2, 1971*	-----	-----	(House agreed to Senate amendments, Jan. 2, 1971)	Jan. 11, 1971	91-669

* With amendments.

MISCELLANEOUS PUBLICATIONS BY COMMITTEE ON FINANCE
NINETY-FIRST CONGRESS—FIRST SESSION

SUBJECT	DATE
Tax Reform Studies and Proposals—U.S. Treasury Department—Joint publication, Committee on Ways and Means and Committee on Finance (committee print—4 volumes) (Volume 4 dated Mar. 11, 1969).....	Feb. 5, 1969
Summary of Treasury Department Tax Reform Studies and Proposals (committee print).....	Feb. 26, 1969
Data relating to Medicare Study (committee print).....	July 1, 1969
Third Annual Report of the President to the Congress on the Operation of the Automotive Products Trade Act of 1965 (committee print).....	July 17, 1969
Antidumping Report of the President of the United States (for the period July 1, 1968–June 30, 1969).....	Aug. 13, 1969
Summary of H.R. 13270, the Tax Reform Act of 1969 (as passed by the House of Representatives).....	Aug. 18, 1969
Tax Reform Act of 1969—Technical Memorandum of Treasury Position (committee print).....	Sept. 30, 1969
Tax Reform Act of 1969—Compilation of Decisions Reached in Executive Session (committee print).....	Oct. 31, 1969
Tax Reform Act of 1969—Summary of H.R. 13270 as Reported.....	Nov. 18, 1969
Tax Reform Act of 1969—Table of Contents for Committee Amendments (committee print).....	Nov. 24, 1969
Tax Reform Act of 1969—Senate Debate Opening Statement.....	Nov. 24, 1969
SECOND SESSION	
Medicare and Medicaid—Problems, Issues, and Alternatives (committee print).....	Feb. 9, 1970
Employment Security Amendments of 1969—H.R. 14705 (committee print).....	Mar. 16, 1970
History of the Committee on Finance (committee print). S. Doc. 91-57.....	1970
The Family Assistance Act of 1970 (committee print). Material related to H.R. 16311.....	Apr. 29, 1970
The Family Assistance Act of 1970—Revised and Resubmitted to the Committee on Finance by the Administration (committee print).....	June 1970
Material Related to the Administration Revision of H.R. 16311 (committee print).....	July 1970
Material Related to Work and Training Provisions of Administration Revision of H.R. 16311 (committee print).....	August 1970
Report on the Work Incentive Program—Department of Labor and the Department of Health, Education, and Welfare (committee print).....	Aug. 3, 1970
Fourth Annual Report of the President to the Congress on the Operation of the Automotive Products Trade Act of 1965 (committee print).....	Nov. 10, 1970

CALENDAR OF NOMINATIONS

DATE REFERRED	NAME AND OFFICE	COMMITTEE ACTION	CONFIRMED
-----	Joseph W. Barr, of Indiana, to be Secretary of the Treasury ¹ -----	-----	Jan. 9, 1969.
Jan. 20, 1969	David M. Kennedy, of Illinois, to be Secretary of the Treasury-----	Public Hearings ² Jan. 14, 1969. Favorably reported Jan. 17, 1969.	Jan. 20, 1969.
Jan. 20, 1969	Robert H. Finch, of California, to be Secretary of Health, Education, and Welfare.	Public Hearings ² Jan. 14, 1969. Favorably reported Jan. 17, 1969.	Jan. 20, 1969.
Jan. 21, 1969	Patricia Reilly Hitt, of California, to be an Assistant Secretary of Health, Education, and Welfare.	Favorably reported Feb. 28, 1969.	Mar. 4, 1969.
Jan. 23, 1969	Charis E. Walker, of Connecticut, to be Under Secretary of the Treasury-----	Favorably reported Jan. 23, 1969.	Jan. 23, 1969.
Jan. 23, 1969	Paul A. Volcker, of New Jersey, to be Under Secretary of the Treasury for Monetary Affairs.	Favorably reported Jan. 23, 1969.	Jan. 23, 1969.
Feb. 17, 1969	Edwin S. Cohen, of Virginia, to be an Assistant Secretary of the Treasury-----	Favorably reported Feb. 28, 1969.	Mar. 4, 1969.
Feb. 17, 1969	Creed C. Black, of Illinois, to be an Assistant Secretary of Health, Education, and Welfare.	Favorably reported Feb. 28, 1969.	Mar. 4, 1969.
Feb. 19, 1969	John G. Voneman, of California, to be Under Secretary of Health, Education, and Welfare.	Favorably reported Feb. 28, 1969.	Mar. 4, 1969.
Feb. 21, 1969	Eugene T. Rossides, of New York, to be an Assistant Secretary of the Treasury..	Favorably reported Mar. 26, 1969.	Mar. 27, 1969.
Feb. 28, 1969	Paul W. Eggers, of Texas, to be General Counsel for the Department of the Treasury.	Favorably reported Mar. 26, 1969.	Mar. 27, 1969.
Mar. 20, 1969	Randolph W. Thrower, of Georgia, to be Commissioner of Internal Revenue.....	Favorably reported Mar. 26, 1969.	Mar. 27, 1969.
Apr. 1, 1969	Dorothy A. Elston, of Delaware, to be Treasurer of the United States-----	Favorably reported Apr. 25, 1969.	Apr. 25, 1969.
Apr. 10, 1969	Lewis Butler, of California, to be an Assistant Secretary of Health, Education, and Welfare.	Favorably reported Apr. 25, 1969.	Apr. 25, 1969.
Apr. 10, 1969	Robert C. Mardian, of California, to be General Counsel of the Department of Health, Education, and Welfare.	Favorably reported Apr. 25, 1969.	Apr. 25, 1969.
May 5, 1969	Murray L. Weidenbaum, of Missouri, to be an Assistant Secretary of the Treasury...	Favorably reported May 29, 1969.	June 2, 1969.
May 26, 1969	K. Martin Worthy, of Maryland, to be an Assistant General Counsel in the Department of the Treasury (Chief Counsel for the Internal Revenue Service).	Favorably reported June 18, 1969.	June 19, 1969.
May 29, 1969	William Henry Harrison, of Wyoming, to be a member of the Renegotiation Board, vice Jack Beaty, resigned.	Favorably reported June 18, 1969.	June 19, 1969.
May 29, 1969	William Scholl Whitehead, of Virginia, to be a member of the Renegotiation Board, vice Herschel C. Loveless, resigned.	Favorably reported June 18, 1969.	June 19, 1969.
June 9, 1969	Donald E. Johnson, of Iowa, to be Administrator of Veterans' Affairs-----	Favorably reported June 18, 1969.	June 19, 1969.
June 9, 1969	Carl J. Gilbert, of Massachusetts, to be Special Representative for Trade Negotiations. ³	Public Hearings June 25, 1969. Favorably reported July 8, 1969.	July 29, 1969.
June 12, 1969	John R. Petty, of New York, to be an Assistant Secretary of the Treasury-----	Favorably reported June 18, 1969.	June 19, 1969.

See footnotes on p. 27.

DATE REFERRED	NAME AND OFFICE	COMMITTEE ACTION	CONFIRMED
June 16, 1969	Will E. Leonard, Jr., of Louisiana, to be a member of the U.S. Tariff Commission for the term expiring June 16, 1975. (Reappointment.)	Favorably reported June 17, 1969.	June 17, 1969.
July 22, 1969	George M. Moore, of Maryland, to be a member of the U.S. Tariff Commission for the remainder of the term expiring June 16, 1973, vice Stanley D. Metzger, resigned.	Favorably reported Aug. 11, 1969.	Aug. 12, 1969.
Aug. 11, 1969	Rex M. Mattingly, of New Mexico, to be a member of the Renegotiation Board, vice Thomas D'Alessandro, Jr., resigned.	Favorably reported Aug. 13, 1969.	Aug. 13, 1969.
Aug. 12, 1969	William H. Quealy, of Virginia, to be a judge of the Tax Court of the United States for the unexpired term of 12 years from June 2, 1960, vice Allin H. Pierce, retired.	Favorably reported Sept. 19, 1969.	Sept. 19, 1969.
Sept. 3, 1969	Daniel Eldred Rinehart, of Maryland, to be a member of the Renegotiation Board, vice William H. Burkhalter, resigned.	Favorably reported Sept. 25, 1969.	Sept. 26, 1969.
Mar. 17, 1970	Howard A. Dawson, Jr., of Arkansas, to be a judge of the U.S. Tax Court for a term expiring 15 years after he takes office (reappointment).	Favorably reported May 19, 1970.	May 20, 1970.
Mar. 17, 1970	Bruce M. Forrester, of Missouri, to be a judge of the U.S. Tax Court for a term expiring 15 years after he takes office (reappointment).	Favorably reported May 19, 1970.	May 20, 1970.
Mar. 17, 1970	Leo H. Irwin, of North Carolina, to be a judge of the U.S. Tax Court for a term expiring 15 years after he takes office (reappointment).	Favorably reported May 19, 1970.	May 20, 1970.
Mar. 17, 1970	Samuel B. Sterrett, of Maryland, to be a judge of the U.S. Tax Court for a term expiring 15 years after he takes office (reappointment).	Favorably reported May 19, 1970.	May 20, 1970.
Apr. 10, 1970	Edward F. Zigler, of Connecticut, to be Chief of the Children's Bureau, Department of Health, Education, and Welfare, vice Pardo Frederick DelliQuadri, resigned.	Favorably reported June 12, 1970.	June 15, 1970.
Apr. 30, 1970	Samuel R. Pierce, Jr., of New York, to be General Counsel for the Department of the Treasury, vice Paul W. Eggers.	Favorably reported June 12, 1970.	June 15, 1970.
June 9, 1970	Elliot L. Richardson, of Massachusetts, to be Secretary of Health, Education, and Welfare.	Public hearing. Favorably reported June 12, 1970.	June 15, 1970.
Sept. 9, 1970	Wilmot R. Hastings, of Massachusetts, to be General Counsel of the Department of Health, Education, and Welfare.	Favorably reported Sept. 29, 1970.	Sept. 30, 1970.
Nov. 16, 1970	Jefferson Banks Young, of Virginia, to be a member of the U.S. Tariff Commission for the term expiring June 16, 1976, vice Mrs. Penelope Hartland Thunberg, term expired.	Favorably reported Dec. 11, 1970.	Dec. 16, 1970.

¹ This nomination was not referred to committee. Action was taken on the floor of the Senate.

² While the nomination of this individual could not be formally received until after the inauguration of President Nixon, 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.

³ This nomination was taken from the Executive Calendar by unanimous consent (after having been favorably reported by Committee on Foreign Relations) and referred to the Committee on Finance with instructions to report thereon within 30 days.

HEARINGS HELD BY COMMITTEE

No. OF BILL	TITLE	DATE OF HEARING	
-----	Nomination of David M. Kennedy, of Illinois, to be Secretary of the Treasury, and Robert H. Finch, of California, to be Secretary of Health, Education, and Welfare.	Jan. 14, 1969.—Printed.	
H.R. 8508	To increase the public debt limit set forth in sec. 21 of the Second Liberty Bond Act.	Mar. 24, 1969.—Printed.	
S. 15	To provide incentives for the establishment of new or expanded job-producing industrial and commercial establishments in rural areas.	May 21 and 22, 1969.—Printed.	
S. 2075	To deny tax-exempt status to private foundations and organizations engaging in improper transactions with certain Government officials, and to impose an income tax of 100 percent on income received by such officials and former officials from such foundations and organizations.	June 4, 1969.—Printed.	
-----	Nomination of Carl J. Gilbert, of Massachusetts, to be Special Representative for Trade Negotiations.	June 25, 1969.—Printed.	
-----	Medicaid and Medicare-----	July 1 and 2, 1969.—Printed.	
S. 1471 S. 1479 S. 1650 S. 2003 S. 2186 S. 2533	} Bills relating to veterans' dependency and indemnity compensation and insurance programs.	July 10, 1969.—Printed.	
H.R. 12290		Proposed extension of the surcharge and repeal of the investment credit... July 8, 9, 11, 14, and 15, 1969.—Printed.	
H.R. 12829		Interest Equalization Tax Extension Act of 1969----- Sept. 3, 1969.—Printed.	
H.R. 13270		Tax Reform Act of 1969 (pts. 1-7)----- Sept. 4, 5, 11, 12, 15, 16, 17, 18, 22, 23, 24, 25, 26, 29, 30, Oct. 1, 2, 3, 6, 7, 8, and 22, 1969.—Printed.	
S. 3008		Investment of NSLI funds in GI home loans----- Sept. 19, 1969.—Printed.	
H.R. 14705		Unemployment Compensation Act----- Feb. 5, 17, and 18, 1970.—Printed.	
-----	Medicare-Medicaid (Pts. 1-3)-----	Feb. 25 and 26, 1970. Apr. 14, 15, May 26, 27, June 2, 3, 15, and 16, 1970.—Printed.	
S. 357 S. 1607 S. 2503 S. 2504 S. 2505 S. 2535 S. 2897 S. 3348 H.R. 10912	} Veterans Disability Compensation Program-----	Mar. 18, 1970.—Printed.	
H.R. 16311		Family Assistance Act of 1970----- Apr. 29, 30, May 1, July 21, 22, 23, 28, 29, 30, Aug. 4, 6, 13, 18, 24, 25, 26, 27, 31, Sept. 1, 9, and 10, 1970.—Printed.	
H.R. 17550		Social Security Amendments of 1970----- June 17, July 14, 15, Sept. 14, 15, 16, 17, 21, 22, and 23, 1970.—Printed.	
H.R. 17802		\$395 Billion Debt Limit----- June 18, 1970.—Printed.	
H.R. 19444		A bill relative to airjacking----- Oct. 6, 1970.—Printed.	
Amdts. 925 and 1009 to H.R. 17550		} Trade Act of 1970-----	Oct. 9 and 12, 1970.—Printed.

SENATE BILLS REFERRED TO COMMITTEE

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
<p>S. 2</p> <p>Mr. Mundt</p> <p>To provide for the sharing with the States of a portion of the Federal revenues based on a percentage of the total taxable income reported on individual and corporate income tax returns. (Allows 1 percent and up of total individual and corporate taxable income tax revenues; establishes a Council on Tax Sharing.)</p>	<p>Jan. 15, 1969</p> <p>Jan. 22, 1969.—Referred to Bureau of the Budget and Department of the Treasury.</p>
<p>S. 15</p> <p>Mr. Pearson</p> <p>and Messrs. Alken, Allen, Bennett, Brooke, Byrd of West Virginia, Cannon, Cook, Cooper, Cotton, Curtis, Eagleton, Gravel, Hansen, Harris, Hart, Hatfield, Hruska, Inouye, Javits, McGee, McGovern, Metcalf, Miller, Mondale, Montoya, Moss, Mundt, Nelson, Percy, Prouty, Randolph, Ribicoff, Scott, Spong, Stevens, Talmadge, Thurmond, Tydings, and Young of North Dakota.</p> <p>To provide incentives for the establishment of new or expanded job producing industrial and commercial establishments in rural areas.</p> <p>(Provides the following tax incentives for taxpayers who invest in rural job development areas and who employ at least 1/2 of their workers from local, low-income families:</p> <ol style="list-style-type: none"> (1) a 15-percent tax credit for investments in personal property (in lieu of regular 7-percent investment credit); (2) a 7-percent tax credit for investments in certain depreciable real property; (3) a reduction in the useful life of property for depreciable purposes to 3/4 of its regular useful life; (4) a 10-year carry-forward of unused tax credits and net operating losses; and (5) a deduction for 25 percent of salaries paid to employees from local, low-income families. <p>In addition, the bill authorizes a training program for low-income individuals who reside in a rural job development area.)</p>	<p>Jan. 15, 1969.—Statement by Senator Pearson introducing this bill (Congressional Record S261).</p> <p>Jan. 22, 1969.—Referred to Bureau of the Budget, and Departments of the Treasury, Agriculture, Interior, Defense, and Health, Education, and Welfare.</p> <p>May 13, 1969.—Referred to Departments of Labor and Commerce.</p> <p>May 21 and 22, 1969.—Public hearings.</p>
<p>S. 18★</p> <p>Mr. Montoya</p> <p>and Messrs. Anderson, Byrd of West Virginia, Fulbright, Gore, Hart, Hartke, Kennedy, McClellan, McGee, McGovern, Metcalf, Mondale, Nelson, Williams of New Jersey, and Yarborough.</p> <p>To exempt the National Park Service from certain employee limitations.</p> <p>(Exempts National Park Service employees from the provisions of the Revenue and Expenditure Control Act of 1968.)</p>	<p>Jan. 15, 1969.—Statement by Senator Montoya introducing this bill (Congressional Record S271).</p> <p>Jan. 21, 1969.—Referred to Bureau of the Budget and Departments of the Treasury and Interior.</p> <p>Mar. 30, 1970.—Report from Department of Interior. (Enactment unnecessary.)</p> <p><i>(Employee limitation repealed pursuant to Second Supplemental Appropriation Act of 1969; Public Law 91-47)</i></p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
S. 22 Mr. Hollings and Messrs. Pastore and Cotton.	Jan. 15, 1969	Jan. 22, 1969.—Referred to Bureau of the Budget, U.S. Tariff Commission, and Departments of the Treasury, State, and Commerce.
To impose quotas on the importation of certain textile articles. (Fixes quotas on imports of textile articles, based on the average imports of such articles during the 6-year period 1961-66, unless the President negotiates an agreement with foreign countries within 180 days after the bill's enactment.)		
S. 31★ Mr. Williams of Delaware	Jan. 15, 1969	Jan. 22, 1969.—Referred to Bureau of the Budget and Department of the Treasury. <i>(See H.R. 13270 (Doc. 1020) for further action on this subject.)</i>
To amend the Internal Revenue Code of 1954 to limit the maximum rate of percentage depletion to a rate of 20 percent. (Oil and gas depletion allowance reduced from 27½ percent to 25 percent for years beginning in 1969; to 22½ percent for years beginning in 1970; to 20 percent for years beginning in 1971 and thereafter; percentage depletion rate for sulfur, uranium, and certain other deposits reduced from 23 percent to 22½ percent for years beginning in 1969; and to 20 percent for years beginning 1970 and thereafter.)		
S. 32★ Mr. Williams of Delaware	Jan. 15, 1969	Jan. 22, 1969.—Referred to Bureau of the Budget and Department of the Treasury. Nov. 26, 1969.—Report from Department of the Treasury. (Prefers H.R. 14020.) <i>(See H.R. 14020 (Doc. 1024) for further action on this subject.)</i>
To remove the limitations on the rates of interest or investment yield on Government bonds. (Remove 4¼ percent (and other) ceilings on interest payable on Treasury bonds leaving terms and conditions to the discretion of the Secretary of the Treasury.)		

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
S. 33	Jan. 15, 1969	Jan. 15, 1969.—Statement by Senator Goodell introducing this bill (Congressional Record S284).
Mr. Goodell		Jan. 25, 1969.—Referred to Bureau of the Budget, Office of Economic Opportunity, Federal Reserve Board, Securities and Exchange Commission, and Departments of the Treasury, Labor, Justice, Agriculture, Housing and Urban Development, and Health, Education, and Welfare.
To establish a community self-determination program to aid the people of urban and rural communities in securing gainful employment, achieving the ownership and control of the resources of their community, expanding opportunity, stability, and self-determination, and making their maximum contribution to the strength and well-being of the Nation.		
(Bill provides:		
(1) Creation of a National Community Corporation Certification Board as an independent Federal agency;		
(2) Organization of a Community Development Corporation in urban or rural poverty areas for economic development and for education, health, and welfare purposes;		
(3) Organization of a Community Development Bank by the Community Development Corporation with both private and Federal moneys;		
(4) Establishment of a U.S. Community Development Bank to provide technical assistance to Community Development Banks and to promote economic development areas where no CDB has been established; and		
(5) Specialized tax treatment for CDO and CDC-owned or affiliated businesses:		
(a) CDO would be subject to corporation income tax at special low rates based upon its "development index," and the rules denying multiple surtax exemptions would not apply;		
(b) CDO would qualify for 100% deduction for dividend income it receives.		
(c) special amortization and investment tax credit provided for investment in plants (referred to as "turnkey facilities") built under turnkey contracts with CDC;		
(d) investment tax credit equal to 10% of wages paid by operator of a turnkey facility to employees who are shareholders of CDO;		
(e) tax on gain from sale of turnkey facility to CDO subsidiary would be deferred;		
(f) tax credit allowed equal to 15% of taxable income recovered by CDO subsidiary from operation of a turnkey facility for 6-year period;		
(g) pension plans of CDO subsidiary permitted to invest in stock of employer corporation and payments to employees may be deferred until loans from a Community Development Bank are repaid.)		

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 85★ Jan. 15, 1969</p> <p>Mr. McCarthy and Messrs. Cooper, Hart, McGee, Mondale, Moss, Prouty, Randolph, Scott, Mrs. Smith, and Mr. Young of North Dakota.</p>	<p>Jan. 21, 1969.—Referred to Bureau of the Budget and Department of the Treasury. (See H.R. 13270 (Doc. 1020) for further action on this subject.)</p>	<p>To amend the Internal Revenue Code of 1954 to extend the head of household benefits to unremarried widows and widowers, and individuals who have attained age 35 and who have never been married or who have been separated or divorced for 3 years or more, who maintain their own households.</p>
<p>S. 50 Jan. 15, 1969</p> <p>Mr. Goodell and Messrs. Baker, Schweiker, Scott, and Yarborough.</p>	<p>Jan. 15, 1969.—Statement by Senator Goodell introducing this bill (Congressional Record S208). Jan. 22, 1969.—Referred to Bureau of the Budget and Department of the Treasury.</p>	<p>To provide appropriations for sharing of Federal revenues with States and certain cities and urban counties. (Provides for revenue-sharing payments for fiscal years 1969 and 1970 equal to 3 percent of total receipts from individual income taxes; 4 percent for fiscal 1971 and 5 percent for fiscal 1972 and thereafter. Also establishes a Council on Revenue Sharing.)</p>
<p>S. 97 Jan. 15, 1969</p> <p>Mr. Fannin</p> <p>To provide for the free entry of one mass spectrometer for the use of Arizona State University.</p>	<p>Jan. 21, 1969.—Referred to Bureau of the Budget, U.S. Tariff Commission, and Departments of the Treasury, State, and Commerce. Oct. 8, 1969.—Adverse report from Bureau of the Budget. Oct. 7, 1969.—Adverse report from Department of the Treasury. Oct. 7, 1969.—Favorable report from Department of State if requirements of Public Law 89-651 are met. Oct. 15, 1969.—Adverse report from Department of Commerce.</p>	
<p>S. 110★ Jan. 15, 1969</p> <p>Mr. Aiken and Messrs. Mansfield and Prouty.</p>	<p>Jan. 15, 1969.—Statement by Senator Aiken introducing this bill (Congressional Record S310). Jan. 25, 1969.—Referred to Bureau of the Budget and Departments of the Treasury and Health, Education, and Welfare. Sept. 18, 1970.—Report from Bureau of the Budget—see testimony of Secretary of Health, Education, and Welfare. (H.R. 17550.) Sept. 18, 1970.—Report from Department of Health, Education, and Welfare. (See hearings on H.R. 17550.) Dec. 7, 1970.—Report from Department of the Treasury. (Defers to Department of Health, Education, and Welfare.) (See H.R. 17550 for further action on this subject.)</p>	<p>To amend title XVIII of the Social Security Act and related provisions of law so as to eliminate the deductible and coinsurance features of the health benefits program established by such title, to permit women to qualify for such benefits provided thereunder services of certain medical specialists, to include prescribed drugs among the benefits provided by part B of such title, to include eye and dental care among the benefits provided under such part B, and otherwise to extend and improve such program.</p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 111★</p> <p>Mr. Aiken and Messrs. Anderson, Mansfield, and Prouty.</p> <p>To amend title XVIII of the Social Security Act so as to provide a more uniform, orderly, and economical method for the payment for physicians' services under the supplementary medical insurance program for the aged established by part B of such title.</p> <p>(Limits part B payments for physician's services to reasonable allowance based upon average Blue Shield payment for same service in the geographical area involved.)</p>	Jan. 15, 1969	<p>Jan. 15, 1969.—Statement by Senator Aiken introducing this bill (Congressional Record S310).</p> <p>Jan. 21, 1969.—Referred to Bureau of the Budget and Departments of the Treasury and Health, Education, and Welfare.</p> <p>Sept. 18, 1970.—Report from Bureau of the Budget—see testimony of Secretary of Health, Education, and Welfare. (H.R. 17550.)</p> <p>Sept. 18, 1970.—Report from Department of Health, Education, and Welfare. (See hearings on H.R. 17550.)</p> <p>Dec. 7, 1970.—Report from Department of the Treasury. (Defers to Department of Health, Education, and Welfare.)</p> <p>(See H.R. 17550 for further action on this subject.)</p>
<p>S. 143★</p> <p>Mr. Holland</p> <p>To amend title II of the Social Security Act to increase the annual amount individuals are permitted to earn without suffering deductions from the insurance benefits payable to them under such title.</p> <p>(Increases annual earnings test to \$2,400 before reduction of benefits.)</p>	Jan. 15, 1969	<p>Jan. 21, 1969.—Referred to Bureau of the Budget and Departments of the Treasury and Health, Education, and Welfare.</p> <p>Sept. 18, 1970.—Report from Bureau of the Budget—see testimony of Secretary of Health, Education, and Welfare. (H.R. 17550.)</p> <p>Sept. 18, 1970.—Report from Department of Health, Education, and Welfare. (See hearings on H.R. 17550.)</p> <p>Dec. 7, 1970.—Report from Department of the Treasury. (Defers to Department of Health, Education, and Welfare.)</p> <p>(See H.R. 17550 for further action on this subject.)</p>
<p>S. 144★</p> <p>Mr. Holland</p> <p>To amend the Internal Revenue Code of 1954 to provide a form of averaging for recovery of amounts received as damages for injury to crops through pollution of air, water, or soil.</p>	Jan. 15, 1969	<p>Feb. 13, 1969.—Referred to Bureau of the Budget and Departments of the Treasury and Agriculture.</p> <p>(See H.R. 13270 (Doc. 1020) for further action on this subject.)</p>
<p>S. 146</p> <p>Mr. Holland</p> <p>To provide for orderly trade in fresh fruits and vegetables, and for other purposes.</p> <p>(Authorizes President to enter into agreement with other countries to limit imports of fresh fruits and vegetables to the level of imports during a period of not less than 2 calendar years prior to 1967. If no international agreements are reached during 180 days after passage of the act, mandatory quotas would go into effect limiting imports to average during 1962-66.)</p>	Jan. 15, 1969	<p>Jan. 21, 1969.—Referred to Bureau of the Budget, U.S. Tariff Commission, and Departments of the Treasury, State, Agriculture, and Commerce.</p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 163</p> <p>Mr. Montoya</p> <p>To permit the State of New Mexico to revise its agreement entered into under section 218 of the Social Security Act, so as to extend social security coverage to certain hospital employees in such States.</p>	Jan. 15, 1969	<p>Jan. 15, 1969.—Statement by Senator Montoya introducing this bill (Congressional Record S426).</p> <p>Jan. 28, 1969.—Referred to Bureau of the Budget and Departments of Secretary of Health, Education, and Welfare.</p> <p>Feb. 9, 1970.—Report from Bureau of the Budget. (No objection.)</p> <p>Mar. 2, 1970.—Report from Department of Health, Education, and Welfare. (No objection.)</p>
<p>S. 228★</p> <p>Mr. Burdick</p> <p>To amend the Internal Revenue Code of 1954 to provide that a farmer (or fisherman) shall have until March 15, instead of only until February 15, as at present, to file an income tax return which also satisfies the requirements relating to declarations of estimated tax.</p> <p>(Extends time farmers have for filing tax returns in lieu of declaration from Feb. 15 to Mar. 15.)</p>	Jan. 15, 1969	<p>Jan. 21, 1969.—Referred to Bureau of the Budget and Department of the Treasury.</p> <p>(See H.R. 13270 (Doc. 1020) for further action on this subject.)</p>
<p>S. 238★</p> <p>Mr. McGovern</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.</p> <p>(Repeals present income limitation for drawing social security benefits while working in covered employment.)</p>	Jan. 15, 1969	<p>Jan. 25, 1969.—Referred to Bureau of the Budget and Departments of the Treasury and Health, Education, and Welfare.</p> <p>Sept. 18, 1970.—Report from Bureau of the Budget—see testimony of Secretary of Health, Education, and Welfare. (H.R. 17550.)</p> <p>Sept. 18, 1970.—Report from Department of Health, Education, and Welfare. (See hearing on H.R. 17550.)</p> <p>Dec. 7, 1970.—Report from Department of the Treasury. (Defers to Department of Health, Education, and Welfare.)</p> <p>(See H.R. 17550 for further action on this subject.)</p>
<p>S. 290★</p> <p>Mr. Byrd of West Virginia</p> <p>To amend title II of the Social Security Act to lower from 62 to 60 the age at which benefits thereunder may be paid, with appropriate actuarial reductions made in the amounts of such benefits.</p> <p>(Provides actuarially reduced social security benefits at age 60 for wives, husbands, widowers, parents, and old-age beneficiaries.)</p>	Jan. 16, 1969	<p>Jan. 21, 1969.—Referred to Bureau of the Budget and Departments of the Treasury and Health, Education, and Welfare.</p> <p>Sept. 18, 1970.—Report from Bureau of the Budget—see testimony of Secretary of Health, Education, and Welfare. (H.R. 17550.)</p> <p>Sept. 18, 1970.—Report from Department of Health, Education, and Welfare. (See hearings on H.R. 17550.)</p> <p>(See H.R. 13270 (Doc. 1020) for further action on this subject.)</p> <p>Dec. 7, 1970.—Report from Department of the Treasury. (Defers to Department of Health, Education, and Welfare.)</p> <p>(See H.R. 17550 for further action on this subject.)</p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 291★ Mr. Byrd of West Virginia</p> <p>To amend title II of the Social Security Act so as to provide for an increase in the benefits payable thereunder. (Provides an 8½ percent across-the-board increase, with minimum of \$100 (\$150 per couple).)</p>	Jan. 16, 1969	<p>Jan. 22, 1969.—Referred to Bureau of the Budget and Departments of the Treasury and Health, Education, and Welfare. Sept. 18, 1970.—Report from Bureau of the Budget—see testimony of Secretary of Health, Education, and Welfare. (H.R. 17550.) Sept. 18, 1970.—Report from Department of Health, Education, and Welfare. (See hearings on H.R. 17550.) (See H.R. 13370 (Doc. 1029) for further action on this subject.)</p>
<p>S. 296 Mr. Ribicoff</p> <p>For the relief of Nick Norbert Reia.</p>	Sept. 17, 1970	<p>Sept. 17, 1970.—Senate Committee on Judiciary discharged from further consideration and bill referred to Committee on Finance. Sept. 23, 1970.—Referred to Bureau of the Budget and Department of the Treasury.</p>
<p>S. 331 Mr. Talmadge</p> <p>To allow a credit against income tax, or a deduction from gross income as the taxpayer may elect, for certain political contributions made by individuals. (Provides a tax credit of an amount equal to one-half of political contributions up to \$20 or a deduction of contributions up to \$100.)</p>	Jan. 16, 1969	<p>Jan. 22, 1969.—Referred to Bureau of the Budget and Department of the Treasury.</p>
<p>S. 341★ Mr. Montoya</p> <p>To amend section 110 of title 38, United States Code, to insure preservation of all disability compensation evaluations in effect for 20 or more years. (Preserves disability evaluation in effect for 20 years of veteran with service-connected disabilities who has suffered certain anatomical losses or who is totally disabled with especially severe disabilities.)</p>	Jan. 16, 1969	<p>Jan. 16, 1969.—Statement by Senator Montoya introducing this bill (Congressional Record S447). Jan. 22, 1969.—Referred to Bureau of the Budget, Veterans' Administration, and Departments of the Treasury and Defense. May 22, 1969.—Report from Department of Treasury. (No comment.) May 29, 1969.—H.R. 4622 reported favorably to the Senate in lieu of S. 341. (See H.R. 4622 (Doc. 1001) for further action.)</p>
<p>S. 343 Mr. Montoya</p> <p>To authorize the payment of a pension to veterans of the Cuban Pacification Campaign and the widows and children of such veterans, and for other purposes. (Provides pension benefits to veterans who participated in the Cuban Pacification Campaign, their widows, and their children on same basis as benefits provided on the basis of service during the Spanish-American War.)</p>	Jan. 16, 1969	<p>Jan. 21, 1969.—Referred to Bureau of the Budget, Veterans' Administration, and Departments of the Treasury and Defense. Oct. 7, 1969.—Report from Department of the Treasury. (No comments.) Dec. 2, 1969.—Adverse report from Bureau of the Budget. Dec. 4, 1969.—Adverse report from Veterans' Administration.</p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 344 Jan. 16, 1969 Mr. Montoya</p> <p>To impose annual quotas on the quantity of potassium chloride or muriate of potash which may be imported into the United States. (Limits imports of potassium chloride to 25 percent of U.S. consumption.)</p>	<p>Jan. 22, 1969.—Referred to Bureau of the Budget, U.S. Tariff Commission, and Departments of the Treasury, Interior, State, and Commerce. May 9, 1969.—Analysis received from the U.S. Tariff Commission.</p>	
<p>S. 356 Jan. 16, 1969 Mr. Montoya</p> <p>To amend title 38 of the United States Code to provide increased dependency and indemnity compensation to widows in need of regular aid and attendance of another person. (Provides \$75 increase for widows receiving DIO who require regular aid and attendance.)</p>	<p>Jan. 16, 1969.—Statement by Senator Montoya introducing this bill (Congressional Record S447). Jan. 21, 1969.—Referred to Bureau of the Budget, Veterans' Administration, and Departments of the Treasury and Defense. July 3, 1969.—Report from Veterans' Administration. (Favorable if amended.) July 8, 1969.—Report from Bureau of the Budget. (Favorable if amended.) July 9, 1969.—Report from Department of the Treasury. (No comments.)</p>	
<p>S. 357 Jan. 16, 1969 Mr. Montoya</p> <p>To amend title 38, United States Code, to increase the statutory rates for anatomical loss or loss of use. (Increases from \$47 to \$75 the monthly compensation payment for certain service-connected anatomical losses.)</p>	<p>Jan. 16, 1969.—Statement by Senator Montoya introducing this bill (Congressional Record S447). Jan. 21, 1969.—Referred to Bureau of the Budget, Veterans' Administration, and Departments of the Treasury and Defense. Oct. 7, 1969.—Noncommittal report from Department of the Treasury. Dec. 15, 1970.—Adverse report from Bureau of Budget. Dec. 18, 1969.—Adverse report from Veterans' Administration. Mar. 18, 1970.—Public hearings. (Printed.)</p>	
<p>S. 358 Jan. 16, 1969 Mr. Montoya</p> <p>To amend sec. 410(a) of title 38, United States Code, to provide for the payment of dependency and indemnity compensation to certain survivors of deceased veterans who were rated 100 percent disabled by reason of service-connected disabilities for 20 years or more. (Guarantees payment of dependency and indemnity compensation to widows of veterans rated 100 percent disabled for 20 years or more regardless of cause of death.)</p>	<p>Jan. 16, 1969.—Statement by Senator Montoya introducing this bill (Congressional Record S447). Jan. 21, 1969.—Referred to Bureau of the Budget, Veterans' Administration, and Departments of the Treasury and Defense. Aug. 29, 1969.—Adverse report from Veterans' Administration. Aug. 29, 1969.—Adverse report from Bureau of the Budget. Sept. 5, 1969.—Noncommittal report from Department of the Treasury.</p>	

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ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
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TITLE AND DESCRIPTION

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<p>S. 370 Jan. 17, 1969 Mr. Randolph</p> <p>To amend the Social Security Act to establish a national system of minimum retirement payments for all aged, blind, and disabled individuals.</p> <p>(Establishes under the Social Security Act a program of payments to guarantee an income equivalent to the minimum wage (about \$3,300 annually, \$280 monthly) to all persons who are:</p> <ul style="list-style-type: none"> (a) 62 years of age and over; (b) 16 and over and blind; and (c) 18 and over and permanently and totally disabled.) 	<p>Jan. 22, 1969.—Referred to Bureau of the Budget and Departments of the Treasury and Health, Education, and Welfare.</p> <p>Jan. 19, 1970.—Report from Bureau of the Budget. (Prefers administration proposal S. 2086.)</p> <p>Jan. 23, 1970.—Report from Department of the Treasury. (Prefers administration proposal S. 2086.)</p> <p>Jan. 30, 1970.—Report from Department of Health, Education, and Welfare. (Prefers administration proposal S. 2086.)</p>
<p>S. 410 Jan. 21, 1969 Mr. Moss</p> <p>To amend the Tariff Schedules of the United States with respect to the rate of duty on whole skins of mink.</p> <p>(Establishes import quotas on whole skins of mink.)</p>	<p>Jan. 21, 1969.—Statement by Senator Moss introducing this bill (Congressional Record 8584).</p> <p>Jan. 28, 1969.—Referred to Bureau of the Budget, U.S. Tariff Commission, and Departments of the Treasury, State, and Agriculture.</p>
<p>S. 411 Jan. 21, 1969 Mr. Metcalf</p> <p>To provide financial assistance to candidates for President and Vice President and candidates for the Senate and House of Representatives to assist in defraying their election campaign expenses, and to repeal the Presidential Election Campaign Fund Act of 1968.</p> <p>(Provides:</p> <ul style="list-style-type: none"> (1) Treasury voucher method for paying campaign expenses; (2) for audits by the Comptroller General of expenditures and repayment method of any money used for improper purposes; and (3) penalties for violations.) 	<p>Jan. 25, 1969.—Referred to Bureau of the Budget and Departments of the Treasury and Justice.</p>
<p>S. 414 Mar. 7, 1969 Mr. Montoya and Messrs. Aiken, Anderson, Bayh, Byrd of West Virginia, Eastland, Fulbright, Hart, Hatfield, McGee, Metcalf, and Randolph.</p> <p>To amend the Consolidated Farmers Home Administration Act of 1961, as amended, to subject interest income on loans sold out of the Agricultural Credit Insurance Fund to Federal income taxes, and for other purposes.</p>	<p>Jan. 21, 1969.—Statement by Senator Montoya introducing this bill (Congressional Record 8586).</p> <p>Mar. 7, 1969.—Committee on Agriculture and Forestry discharged from further consideration of this bill.</p> <p>Mar. 10, 1969.—Referred to Bureau of the Budget and Departments of the Treasury and Agriculture.</p> <p>June 10, 1969.—Report from Bureau of the Budget. (Favorable if amended.)</p> <p>June 11, 1969.—Report from Department of Agriculture. (Favorable with suggested amendments.)</p> <p>June 11, 1969.—Favorable report from Department of the Treasury.</p> <p>Jan. 15, 1970.—Further report from Department of Agriculture with other suggested amendments.</p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 422 Jan. 21, 1969</p> <p>Mr. Montoya and Messrs. Hart, Metcalf, Pastore, Stevens, and Yarborough.</p> <p>To amend the Internal Revenue Code of 1954 to provide that the first \$5,000 received as civil service retirement annuity from the United States or any agency thereof shall be excluded from gross income.</p> <p>(Excludes from gross income first \$5,000 of civil service retirement annuities.)</p>	<p>Jan. 21, 1969.—Statement by Senator Montoya introducing this bill (Congressional Record S500).</p> <p>Jan. 25, 1969.—Referred to Bureau of the Budget, Civil Service Commission, and Department of the Treasury.</p>	
<p>S. 472★ Jan. 21, 1969</p> <p>Mr. Bayh and Messrs. Allen, Baker, Cannon, Church, Cook, Cranston, Dole, Eagleton, Fulbright, Harris, Hart, Hollings, Hughes, Inouye, Jackson, Javits, Kennedy, McGee, Magnuson, Metcalf, Miller, Mondale, Montoya, Nelson, Packwood, Pastore, Prouty, Randolph, Ribicoff, Schweiker, Spong, Stevens, Tydings, Yarborough, and Young of North Dakota.</p> <p>To amend title II of the Social Security Act to increase the annual amount individuals are permitted to earn without suffering deductions from the insurance benefits payable to them under such title.</p> <p>(Increases annual earnings test to \$2,400 before reduction of benefits.)</p>	<p>Jan. 21, 1969.—Statement by Senator Bayh introducing this bill (Congressional Record S504).</p> <p>Jan. 23, 1969.—Referred to Bureau of the Budget and Departments of the Treasury and Health, Education, and Welfare.</p> <p>Sept. 18, 1970.—Report from Bureau of the Budget—see testimony of Secretary of Health, Education, and Welfare. (H.R. 17550.)</p> <p>Sept. 18, 1970.—Report from Department of Health, Education, and Welfare. (See hearings on H.R. 17550.)</p> <p>Dec. 7, 1970.—Report from Department of the Treasury. (Defers to Department of Health, Education, and Welfare.)</p>	<p>(See H.R. 17550 for further action on this subject.)</p>
<p>S. 477 Jan. 21, 1969</p> <p>Mr. Gore</p> <p>To prohibit the holding by the Secretary of the Treasury of stock in any bank, banking institution, or trust company.</p>	<p>Jan. 25, 1969.—Referred to Bureau of the Budget, Civil Service Commission, and Departments of the Treasury and Justice.</p>	
<p>S. 478★ Jan. 22, 1969</p> <p>Mr. Fong</p> <p>To amend title II of the Social Security Act to provide cost-of-living increases in the insurance benefits payable thereunder.</p> <p>(Provides periodic increases or decreases in social security benefits whenever there is a 3-percent increase or decrease in the Consumer Price Index.)</p>	<p>Jan. 25, 1969.—Referred to Bureau of the Budget and Departments of the Treasury and Health, Education, and Welfare.</p> <p>Sept. 18, 1970.—Report from Bureau of the Budget—see testimony of Secretary of Health, Education, and Welfare.</p> <p>Sept. 18, 1970.—Report from Department of Health, Education, and Welfare. (See hearings on H.R. 17550.)</p> <p>Dec. 7, 1970.—Report from Department of the Treasury. (Defers to Department of Health, Education, and Welfare.)</p>	<p>(See H.R. 17550 for further action on this subject.)</p>

ACTION

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<p>S. 479★ Jan. 22, 1969 Mr. Fong</p> <p>To amend title II of the Social Security Act to increase the amount of the insurance benefits payable to widows. (Provides for payment of benefits to widows on 100 percent basis of primary rate rather than present 82½ percent.)</p>	<p>Jan. 25, 1969.—Referred to Bureau of the Budget and Departments of the Treasury and Health, Education, and Welfare. Sept. 18, 1970.—Report from Bureau of the Budget—see testimony of Secretary of Health, Education, and Welfare. (H.R. 17550.) Sept. 18, 1970.—Report from Department of Health, Education, and Welfare. (See hearings on H.R. 17550.) Dec. 7, 1970.—Report from Department of the Treasury. (Defers to Department of Health, Education, and Welfare.) (See H.R. 17550 for further action on this subject.)</p>
<p>S. 480★ Jan. 22, 1969 Mr. Fong</p> <p>To amend title II of the Social Security Act to increase the annual amount individuals are permitted to earn without suffering deductions from the insurance benefits payable to them under such title. (Increases annual earnings test to \$2,400 before reduction of benefits.)</p>	<p>Jan. 25, 1969.—Referred to Bureau of the Budget and Departments of the Treasury and Health, Education, and Welfare. Sept. 18, 1970.—Report from Bureau of the Budget—see testimony of Secretary of Health, Education, and Welfare. (H.R. 17550.) Sept. 18, 1970.—Report from Department of Health, Education, and Welfare. (See hearings on H.R. 17550.) Dec. 7, 1970.—Report from Department of the Treasury. (Defers to Department of Health, Education, and Welfare.) (See H.R. 17550 for further action on this subject.)</p>
<p>S. 483 Jan. 22, 1969 Mr. Fong</p> <p>To provide separate occupational tax for limited retail dealers in liquors. (Redefines and assesses an occupational tax of \$4.50 on limited retail dealer in liquor.)</p>	<p>Jan. 25, 1969.—Referred to Bureau of the Budget and Department of the Treasury.</p>
<p>S. 500★ Jan. 22, 1969 Mr. Metcalf and Messrs. Bayh, Bible, Brooke, Burdick, Cannon, Church, Eagleton, Harris, Hart, Hartke, Hatfield, Hughes, Inouye, Kennedy, McCarthy, McGee, McGovern, Mansfield, Mondale, Montoya, Moss, Muskie, Nelson, Pearson, Saxbe, Yarborough, and Young of Ohio.</p> <p>To amend the Internal Revenue Code of 1954 so as to limit the amount of deductions attributable to the business of farming which may be used to offset nonfarm income. (Limits deduction for farm expenses incurred by a taxpayer to the amount of farming operation plus \$15,000. The \$15,000 limit is reduced by the amount by which the taxpayer's adjusted gross income from all sources other than farming exceeds \$15,000.)</p>	<p>Jan. 22, 1969.—Statement by Senator Metcalf introducing this bill (Congressional Record S644). Jan. 25, 1969.—Referred to Bureau of the Budget and Departments of the Treasury and Agriculture. (See H.R. 13270 (Doc. 1030) for further action on this subject.)</p>

AMENDMENTS

No. 1 (Burdick) Provides that limitations in S. 500
Jan. 29, 1969 would not apply to a bona fide farmer.
(2)

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
S. 525★	Jan. 22, 1969	Jan. 25, 1969.—Referred to Bureau of the Budget, Civil Service Commission, and Department of the Treasury. (See H.R. 13370 (Doc. 1020) for further action on this subject.)
Mr. Sparkman		
To amend the Internal Revenue Code of 1954 to permit individuals receiving civil service retirement annuities to elect to have income tax deducted and withheld from their annuity payments. (Provides an election for civil service retirees to elect to have taxes withheld from annuities.)		
S. 530★	Jan. 22, 1969	Jan. 22, 1969.—Statement by Senator Moss introducing this bill (Congressional Record S658). Jan. 27, 1969.—Referred to Bureau of the Budget and Departments of the Treasury and Health, Education, and Welfare. Sept. 18, 1970.—Report from Bureau of the Budget—see testimony of Secretary of Health, Education, and Welfare. (H.R. 17550.) Sept. 18, 1970.—Report from Department of Health, Education, and Welfare. (See hearings on H.R. 17550.) Dec. 7, 1970.—Report from Department of the Treasury. (Defers to Department of Health, Education, and Welfare.) (See H.R. 17550 for further action on this subject.)
Mr. Moss		
To amend title II of the Social Security Act to increase the annual amount individuals are permitted to earn without suffering deductions from the insurance benefits payable to them under such title. (Increases annual earnings test to \$2,520 before reduction of benefits.)		
S. 567	Jan. 22, 1969	Jan. 23, 1969.—Referred to Bureau of the Budget and Department of the Treasury.
Mr. Metcalf		
To allow the Sierra Club to retain its status as a tax-exempt organization until its right to this status has been adjudicated.		
S. 588★	Jan. 23, 1969	Jan. 25, 1969.—Referred to Bureau of Budget and Departments of the Treasury and Agriculture. (See H.R. 13370 (Doc. 1020) for further action on this subject.)
Mr. Mundt		
To give farmers an additional month in which to meet the requirement of filing a declaration of estimated tax by filing an income tax return for the taxable year for which the declaration is required.		
S. 611	Jan. 24, 1969	Jan. 29, 1969.—Referred to Bureau of the Budget, Small Business Administration, and Departments of the Treasury and Justice.
Mr. Mathias		
To regulate and foster commerce among the States by providing a system for the taxation of interstate commerce.		

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
S. 635 Mr. Byrd of West Virginia and Mr. Schweiker	Jan. 24, 1969	Jan. 27, 1969.—Referred to Bureau of the Budget and Departments of the Treasury and the Interior.
To amend the Internal Revenue Code of 1954 to increase the amount of credit allowable for investment in property used to protect the health of miners. (Provides 14 percent investment credit for facilities to protect the health of miners.)		
S. 639 Mr. Tower	Jan. 27, 1969	Jan. 27, 1969.—Statement by Senator Tower introducing this bill (Congressional Record 8915). Jan. 28, 1969.—Referred to Bureau of the Budget and Depart- ment of the Treasury.
To provide for the appointment of an advisory committee to recom- mend improvements in and simplification of Federal tax return forms and procedures.		
S. 658★ Mr. Ribicoff	Jan. 27, 1969	Jan. 29, 1969.—Referred to Bureau of the Budget and Department of the Treasury. (See H.R. 13270 (Doc. 1020) for further action on this subject.)
To amend sec. 815 of the Internal Revenue Code with regard to certain distributions of the stock of wholly owned corporations. (Exempts from life insurance company phase 8 tax, the spinoff of a subsidiary wholly owned since Dec. 8, 1957, by the parent company.)		
S. 702★ Mr. Byrd of West Virginia	Jan. 28, 1969	Jan. 30, 1969.—Referred to Bureau of the Budget and Department of the Treasury. Feb. 3, 1969.—Referred to Department of Health, Education, and Welfare. Feb. 13, 1969.—Referred to Department of the Agriculture. (See H.R. 13270 (Doc. 1020) for further action on this subject.)
To amend the Internal Revenue Code of 1954 to encourage the abate- ment of water and air pollution by permitting the amortization for income tax purposes of the cost of abatement works over a period of 36 months.		

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 722 Jan. 28, 1969</p> <p>Mr. Cannon</p> <p>To amend the Internal Revenue Code of 1954 to provide an income tax credit or deduction for certain contributions to candidates for elective Federal office.</p> <p>(Provides a deduction for certain contributions up to \$100 or a tax credit of one-half of campaign contributions up to \$20.)</p>	<p>Jan. 28, 1969.—Statement by Senator Cannon introducing this bill (Congressional Record S978).</p> <p>Jan. 31, 1969.—Referred to Bureau of the Budget and Department of the Treasury.</p>	
<p>S. 739 Jan. 28, 1969</p> <p>Mr. Montoya and Messrs. Anderson, Harris, and Metcalf.</p> <p>To direct the Secretary of Health, Education, and Welfare to conduct certain demonstration projects designed to encourage recipients of aid to families with dependent children to seek employment.</p> <p>(Authorizes demonstration projects under which AFDC recipients may earn specified amounts with no reduction in assistance; for example, a family of four may earn either \$1,200 annually or the amount necessary to bring total family income up to \$3,800. For families living on farms, the amount is reduced by 80 percent.)</p>	<p>Jan. 28, 1969.—Statement by Senator Montoya introducing this bill (Congressional Record S982).</p> <p>Jan. 30, 1969.—Referred to Bureau of the Budget and Departments of the Treasury, Labor, and Health, Education, and Welfare.</p> <p>Jan. 19, 1970.—Report from Bureau of the Budget. (Prefers administration proposal S. 2988.)</p> <p>Jan. 23, 1970.—Report from Department of the Treasury. (Prefers administration proposal S. 2986.)</p> <p>Jan. 30, 1970.—Report from Department of Health, Education, and Welfare. (Prefers administration proposal S. 2988.)</p>	
<p>S. 746★ Jan. 29, 1969</p> <p>Mr. Metcalf and Messrs. Montoya, Church, and McCarthy</p> <p>To amend title XVIII of the Social Security Act so as to include chiropractor's services among the benefits provided by the insurance program established by part B of such title.</p>	<p>Jan. 31, 1969.—Referred to Bureau of the Budget and Departments of the Treasury and Health, Education, and Welfare.</p> <p>Sept. 18, 1970.—Report from Bureau of the Budget—see testimony of Secretary of Health, Education, and Welfare. (H.R. 17550.)</p> <p>Sept. 18, 1970.—Report from Department of Health, Education, and Welfare. (See hearings on H.R. 17550.)</p> <p>Dec. 7, 1970.—Report from Department of the Treasury. (Defers to Department of Health, Education, and Welfare.) (See H.R. 17550 for further action on this subject.)</p>	
<p>S. 755 Jan. 29, 1969</p> <p>Mr. Muakle</p> <p>To amend the Tariff Schedules of the United States to provide for the temporary free importation of certain motion picture films.</p>	<p>Jan. 31, 1969.—Referred to Bureau of the Budget, U.S. Tariff Commission, and Departments of the Treasury, State, and Commerce.</p> <p>Sept. 17, 1969.—Noncommittal report from Bureau of the Budget.</p> <p>Sept. 17, 1969.—Report from Department of State. (No objection.)</p> <p>Sept. 17, 1969.—Report from Bureau of the Budget. (No objection.)</p> <p>Feb. 9, 1970.—Analysis from U.S. Tariff Commission.</p> <p>Feb. 10, 1970.—Report from Department of Commerce. (No objection.)</p>	

ACTION

TITLE AND DESCRIPTION

(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. 763★ Jan. 29, 1969</p> <p>Mr. Montoya and Messrs. Anderson, Brooke, Byrd of West Virginia, Church, Dodd, Eagleton, Eastland, Fulbright, Hart, Inouye, Jackson, Javits, Kennedy, Long, Magnuson, McGee, McGovern, McIntyre, Metcalf, Mondale, Moss, Muskie, Pastore, Pell, Randolph, Ribicoff, Saxbe, Stevens, Tydings, and Yarborough.</p> <p>To amend title XVIII of the Social Security Act so as to include, among other health insurance benefits covered under part B thereof, coverage of certain drugs.</p> <p>(Includes under supplementary medical insurance prescription drugs approved as qualified by a Formulary Committee, with a \$25 deductible on drugs; allowable benefits based on an acquisition cost of drug from lowest cost qualified source, plus professional fee of pharmacist.)</p>	<p>Jan. 29, 1969.—Statement by Senator Montoya introducing this bill (Congressional Record S1015).</p> <p>Feb. 5, 1969.—Referred to Bureau of the Budget and Departments of the Treasury and Health, Education, and Welfare.</p> <p>Sept. 18, 1970.—Report from Bureau of the Budget—see testimony of Secretary of Health, Education, and Welfare. (H.R. 17550.)</p> <p>Sept. 18, 1970.—Report from Department of Health, Education, and Welfare. (See hearings on H.R. 17550.)</p> <p>Dec. 7, 1970.—Report from Department of the Treasury. (Defers to Department of Health, Education, and Welfare.) (See H.R. 17550 for further action on this subject.)</p>
<p>S. 772 Jan. 29, 1969</p> <p>Mr. Burdick</p> <p>To amend the Internal Revenue Code of 1954 to exempt certain farm vehicles from the highway use tax, and to require that evidence of payment of such tax be shown on highway motor vehicles subject to tax.</p> <p>(Provides exemption of certain farm vehicles used on the farm or within a 100-mile radius to transport agricultural products.)</p>	<p>Jan. 31, 1969.—Referred to Bureau of the Budget and Departments of the Treasury and Agriculture.</p> <p>May 25, 1970.—Report from Department of Agriculture. (No objection.)</p>
<p>S. 773 Jan. 29, 1969</p> <p>Mr. Burdick and Messrs. Bennett, Mansfield, and Metcalf.</p> <p>To amend the Tariff Act of 1930 so as to exempt certain private aircraft entering or departing from the United States and Canada at night or on Sunday or a holiday from provisions requiring payment to the United States for overtime services of customs officers and employees.</p> <p>(Deletes requirement that operators of private airplanes pay for overtime services of customs personnel.)</p>	<p>Jan. 31, 1969.—Referred to Bureau of the Budget, U.S. Tariff Commission, and Departments of the Treasury, State, and Commerce.</p>
<p>S. 837 Feb. 4, 1969</p> <p>Mr. Dirksen</p> <p>Relating to the status under the Internal Revenue Code of 1954 of the local 738, I.B.T.-National Tea Co. Employees' Retirement Fund.</p>	<p>Feb. 6, 1969.—Referred to Bureau of the Budget and Department of the Treasury.</p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 838 Mr. Dirksen.</p> <p>To amend the Internal Revenue Code of 1954 to allow an income tax deduction for certain State and local utility taxes. (Broadens the definition of taxes deductible for income tax purposes to include State and local utility taxes.)</p>	<p>Feb. 4, 1969</p>	<p>Feb. 6, 1969.—Referred to Bureau of the Budget and Department of the Treasury.</p>
<p>S. 843★ Mr. Mundt and Mr. Miller</p> <p>To give farmers an additional month in which to meet the requirement of filing a declaration of estimated tax by filing an income tax return for the taxable year for which the declaration is required.</p>	<p>Feb. 4, 1969</p>	<p>Feb. 6, 1969.—Referred to Bureau of the Budget and Department of the Treasury. (See H.R. 13270 (Doc. 1029) for further action on this subject.)</p>
<p>S. 847★ Mr. Miller and Messrs. Baker, Boggs, Cook, Cotton, Dole, Fong, Gurney, Hruska, Javits, Jordan of Idaho, Packwood, and Stevens.</p> <p>To amend title II of the Social Security Act to provide cost-of-living increases in the insurance benefits payable thereunder.</p>	<p>Feb. 4, 1969</p>	<p>Feb. 4, 1969.—Statement by Senator Miller introducing this bill (Congressional Record S1200). Feb. 6, 1969.—Referred to Bureau of the Budget and Departments of the Treasury and Health, Education, and Welfare. Sept. 18, 1970.—Report from Bureau of the Budget—see testimony of Secretary of Health, Education, and Welfare. (H.R. 17550.) Sept. 18, 1970.—Report from Department of Health, Education, and Welfare. (See hearings on H.R. 17550.) Dec. 7, 1970.—Report from Department of the Treasury. (Defers to Department of Health, Education, and Welfare.) (See H.R. 17550 for further action on this subject.)</p>
<p>S. 864 Mr. Cotton and Messrs. Allen, Boggs, Scott, Mrs. Smith, and Hartke</p> <p>To provide for the orderly trade in manufactured products. (Imposes import quotas on basic steel mill products (including rolling mill products); consumer electronic products and components; footwear; flat glass; man-made fiber textiles; and fresh, chilled, and frozen meat. Legislative quotas on these products shall be equal to average annual quantity and value of imports during calendar years 1966-68. Authorizes President to enter into trade agreements with foreign countries to provide orderly trade in products of import-sensitive industries. Provides for investigation to determine injury by Tariff Commission upon request.)</p>	<p>Feb. 4, 1969</p>	<p>Feb. 4, 1969.—Statement by Senator Cotton introducing this bill (Congressional Record S1211). Feb. 10, 1969.—Referred to Bureau of the Budget, U.S. Tariff Commission, and Departments of the Treasury, State, Commerce, and Agriculture.</p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 866 Mr. Moss</p> <p>To authorize for a limited period the issuance of national service life insurance to certain totally disabled veterans. (Reopens National Service Life Insurance for Veterans discharged after June 26, 1950, who have become totally disabled.)</p>	Feb. 4, 1969	<p>Feb. 4, 1969.—Statement by Senator Moss introducing this bill (Congressional Record S1212).</p> <p>Feb. 7, 1969.—Referred to Bureau of the Budget, Veterans' Administration, and Departments of the Treasury and Defense.</p> <p>Oct. 3, 1969.—Noncommittal report from Department of the Air Force.</p> <p>Dec. 3, 1969.—Adverse report from Bureau of the Budget.</p> <p>Dec. 9, 1969.—Report from Department of the Treasury. (No recommendations.)</p> <p>Dec. 12, 1969.—Adverse report from Veterans' Administration.</p>
<p>S. 910 Mr. Metcalf</p> <p>To assist the States in raising revenues by making more uniform the incidence and rate of tax imposed by States on the severance of minerals. (Imposes a Federal severance tax of 5 percent of the gross income from all domestic properties, with full credit allowed against the Federal tax for any State or local taxes paid with respect to these properties.)</p>	Feb. 4, 1969	<p>Feb. 4, 1969.—Statement by Senator Metcalf introducing this bill (Congressional Record S1217).</p> <p>Feb. 6, 1969.—Referred to Bureau of the Budget and Department of the Treasury.</p> <p>Mar. 18, 1969.—Referred to Department of the Interior and Office of Economic Opportunity.</p> <p>Nov. 17, 1969.—Report from Office of Economic Opportunity. (Defers to Department of the Treasury.)</p>
<p>S. 911 Mr. Hollings</p> <p>To assist the States and their political subdivisions to meet their needs for increased revenues by sharing with them a portion of the revenues derived from the Federal individual income tax. (Provides for revenue-sharing payments in fiscal 1970 in the amount of 3 percent of net individual income tax revenues; 3½ percent for fiscal 1971; 4 percent for fiscal 1972; 4½ percent for fiscal 1973; 5 percent for fiscal 1974 and thereafter; also establishes a Joint Committee on Tax Sharing.)</p>	Feb. 4, 1969	<p>Feb. 4, 1969.—Statement by Senator Hollings introducing this bill (Congressional Record S1225).</p> <p>Feb. 12, 1969.—Referred to Bureau of the Budget and Department of the Treasury.</p>
<p>S. 916 Mr. Ribicoff</p> <p>To regulate and foster commerce among the States by providing a system for the taxation of interstate commerce.</p>	Feb. 4, 1969	<p>Feb. 4, 1969.—Statement by Senator Ribicoff introducing this bill (Congressional Record S1230).</p> <p>Feb. 7, 1969.—Referred to Bureau of the Budget and Department of the Treasury.</p>

AMENDMENTS

(No. 1) (Ribicoff) Technical perfecting amendments.
Feb. 19, 1969
(4)

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
S. 933	Feb. 7, 1969	Feb. 12, 1969.—Referred to Bureau of the Budget, U.S. Tariff Commission, and Departments of the Treasury, State, and Commerce.
Mr. Baker		
To provide for orderly trade in glycine. (Establishes import quotas on glycine.)		
S. 984★	Feb. 7, 1969	Feb. 7, 1969.—Statement by Senator Byrd introducing this bill (Congressional Record S1442). Feb. 12, 1969.—Referred to Bureau of the Budget and Departments of the Treasury, and Health, Education, and Welfare. (See H.R. 13270 (Doc. 1020) for further action on this subject.) Sept. 18, 1970.—Report from Bureau of the Budget—see testimony of Secretary of Health, Education, and Welfare. (H.R. 17550.) Sept. 18, 1970.—Report from Department of Health, Education, and Welfare. (See hearings on H.R. 17550.) Dec. 7, 1970.—Report from Department of the Treasury. (Defers to Department of Health, Education, and Welfare.) (See H.R. 17550 for further action on this subject.)
Mr. Byrd of West Virginia		
To amend title II of the Social Security Act to lower from 62 to 60 the age at which benefits thereunder may be paid, with appropriate actuarial reductions made in the amounts of such benefits.		
S. 987	Feb. 7, 1969	Feb. 7, 1969.—Statement by Senator Bayh introducing this bill (Congressional Record S1443). Feb. 14, 1969.—Referred to Bureau of the Budget, Veterans' Administration, and Departments of the Treasury and Defense. June 2, 1970.—Adverse report from Veterans' Administration. June 23, 1970.—Adverse report from Bureau of the Budget. June 30, 1970.—Noncommittal report from Department of the Treasury.
Mr. Bayh and Mr. Pell		
To amend ch. 23 of title 38, United States Code, to increase the maximum amount which the Administrator of Veterans' Affairs may pay to cover the burial and funeral expenses of certain disabled veterans. (Increases from \$250 to \$500 the maximum burial allowance.)		
S. 936	Feb. 17, 1969	Feb. 17, 1969.—Statement by Senator Prouty introducing this bill (Congressional Record S1543). Feb. 20, 1969.—Referred to Bureau of the Budget and Department of the Treasury.
Mr. Prouty		
To amend the Internal Revenue Code of 1954 to allow a credit against income tax to employers for the expenses of providing job training programs. (Provide 7 percent investment credit for certain expenses incurred in establishing employees' training or retraining programs.)		

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 1022★ Mr. Long</p> <p>To provide that future appointments to the office of Administrator of the Social and Rehabilitation Service, within the Department of Health, Education, and Welfare, shall be made by the President, by and with the advice and consent of the Senate.</p>	Feb. 17, 1969	<p>Feb. 17, 1969.—Statement by Senator Long introducing this bill (Congressional Record S1548).</p> <p>Feb. 23, 1969.—Reported favorably to the Senate with an amendment requiring 8 positions subordinate to the Administrator also be appointed by the President with advice and consent of the Senate—Commissioners of Rehabilitation Service, Medical Service, and Assistance Payments Administration. (S. Rept. 91-90.)</p> <p>Mar. 4, 1969.—Passed by the Senate with committee amendment.</p> <p>Mar. 5, 1969.—Referred to House Committee on Ways and Means.</p>
<p>S. 1045★ Mr. Prouty</p> <p>To amend the Internal Revenue Code of 1954 to increase the amount of deduction for each personal exemption to \$1,000.</p>	Feb. 18, 1969	<p>Feb. 18, 1969.—Statement by Senator Prouty introducing this bill (Congressional Record S1692).</p> <p>Feb. 21, 1969.—Referred to Bureau of the Budget and Department of the Treasury. (See H.R. 13370 (Doc. 1020) for further action on this subject.)</p>
<p>S. 1047 Mr. Stevens</p> <p>To amend the Internal Revenue Code of 1954 to allow a deduction for certain funeral expenses.</p>	Feb. 18, 1969	<p>Feb. 18, 1969.—Statement by Senator Stevens introducing this bill (Congressional Record S1695).</p> <p>Feb. 26, 1969.—Referred to Bureau of the Budget and Department of the Treasury.</p>
<p>S. 1054★ Mr. Montoya and Messrs. McGee and Pastore.</p> <p>To amend the Internal Revenue Code of 1954 to increase the amount of the deduction for each personal exemption to \$1,000.</p>	Feb. 18, 1969	<p>Feb. 18, 1969.—Statement by Senator Montoya introducing this bill (Congressional Record S1700).</p> <p>Feb. 26, 1969.—Referred to Bureau of the Budget and Department of the Treasury. (See H.R. 13370 (Doc. 1020) for further action on this subject.)</p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 1069★ Mr. Javits</p> <p>Feb. 18, 1969</p> <p>To provide a deduction for income tax purposes, in the case of a disabled individual, for expenses for transportation to and from work; and to provide an additional exemption for income tax purposes for a taxpayer or spouse who is disabled. (Provides \$600 deduction for disabled individual for transportation to and from work and an additional \$800 exemption for a disabled taxpayer or his spouse.)</p>	Feb. 18, 1969	<p>Feb. 18, 1969.—Statement by Senator Javits introducing this bill (Congressional Record S1705). Feb. 24, 1969.—Referred to Bureau of the Budget and Department of the Treasury. (See H.R. 13270 (Doc. 1020) for further action on this subject.)</p>
<p>S. 1073 Mr. Burdick and Messrs. Metcalf and Moss.</p> <p>Feb. 18, 1969</p> <p>To amend the Tariff Schedules of the United States to accord to the Trust Territory of the Pacific Islands the same tariff treatment as is provided for insular possessions of the United States.</p>	Feb. 18, 1969	<p>Feb. 26, 1969.—Referred to Bureau of the Budget, U.S. Tariff Commission, and Departments of the Treasury, Commerce, and State.</p>
<p>S. 1098★ Mr. Scott</p> <p>Feb. 25, 1969</p> <p>To amend the Internal Revenue Code of 1954 so as to allow a deduction for certain amounts paid by a taxpayer for tuition and fees in providing a higher education for himself, his spouse, and his dependents. (Allow income tax deduction for tuition and fees up to \$1,000 for higher education of each taxpayer, spouse or dependent child under age 26, reduced by amount adjusted gross income of taxpayer and spouse exceeds \$10,000, certain scholarships and veterans education and training allowances.)</p>	Feb. 25, 1969	<p>Feb. 25, 1969.—Statement by Senator Scott introducing this bill (Congressional Record S1905). Feb. 28, 1969.—Referred to Bureau of the Budget and Department of the Treasury. (See H.R. 13270 (Doc. 1020) for further action on this subject.)</p>
<p>S. 1103★ Mr. Case</p> <p>Feb. 25, 1969</p> <p>To amend title IV of the Social Security Act to repeal the provisions limiting the number of children with respect to whom Federal payments may be made under the program of aid to families with dependent children. (Repeals the limitation or "freeze" placed on number of children eligible for Federal aid under the ADFC program.)</p>	Feb. 25, 1969	<p>Feb. 25, 1969.—Statement by Senator Case introducing this bill (Congressional Record S1906). Feb. 27, 1969.—Referred to Bureau of the Budget and Departments of the Treasury and Health, Education, and Welfare. May 29, 1969.—Subject matter adopted as a committee amendment to H.R. 8644 (Doc. 1007). (See H.R. 8644 (Doc. 1007) for further action.)</p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
<p>S. 1105★</p> <p>Feb. 25, 1969</p> <p>Mr. Byrd of West Virginia</p> <p>To amend the Internal Revenue Code of 1954 to increase the standard deduction and the minimum standard deduction allowable to individuals.</p> <p>(Provides present standard deduction minimum be raised from \$200 plus \$100 for each allowable exemption, to \$600 plus \$100 for each allowable exemption. Provides regular standard deduction be raised from present 10 percent, with maximum of \$1,000, to 14 percent, with maximum of \$1,800.)</p>	<p>Feb. 23, 1969.—Referred to Bureau of the Budget and Department of the Treasury.</p> <p>(See H.R. 13370 (Doc. 1020) for further action on this subject.)</p>
<p>S. 1133★</p> <p>Feb. 25, 1969</p> <p>Mr. Metcalf</p> <p>and Messrs. Bayh, Bible, Brooke, Burdick, Byrd of West Virginia, Cannon, Case, Church, Eagleton, Goodell, Gravel, Harris, Hart, Hartke, Hughes, Inouye, Jackson, Javits, Kennedy, McCarthy, McGee, McGovern, Magnuson, Mansfield, Mondale, Montoya, Moss, Muskie, Nelson, Pell, Prouty, Randolph, Ribicoff, Scott, Sparkman, Stevens, Tydings, Williams of New Jersey, Yarborough, and Young of Ohio.</p> <p>To amend title II of the Social Security Act so as to provide that the definition of the term "disability," as employed therein, shall be the same as that in effect prior to the enactment of the Social Security Amendments of 1967.</p>	<p>Feb. 25, 1969.—Statement by Senator Metcalf introducing this bill (Congressional Record S1908).</p> <p>Feb. 26, 1969.—Referred to Bureau of the Budget and Departments of the Treasury and Health, Education, and Welfare.</p> <p>Sept. 18, 1970.—Report from Bureau of the Budget—see testimony of Secretary of Health, Education, and Welfare. (H.R. 17550.)</p> <p>Sept. 18, 1970.—Report from Department of Health, Education, and Welfare. (See hearings on H.R. 17550.)</p> <p>Dec. 7, 1970.—Report from Department of the Treasury. (Defers to Department of Health, Education, and Welfare.)</p> <p>(See H.R. 17550 for further action on this subject.)</p>
<p>S. 1153★</p> <p>Feb. 25, 1969</p> <p>Mr. Miller</p> <p>To amend the Internal Revenue Code of 1954 to exclude from gross income amounts received under insurance contracts for increased living expenses necessitated by damage to or destruction of an individual's residence.</p>	<p>Feb. 25, 1969.—Statement by Senator Miller introducing this bill (Congressional Record S1917).</p> <p>Feb. 27, 1969.—Referred to Bureau of the Budget and Department of the Treasury.</p> <p>(See H.R. 13370 (Doc. 1020) for further action on this subject.)</p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 1164 Feb. 25, 1969</p> <p>Mr. Hartke and Messrs. Allen, Allott, Bayh, Bellmon, Bennett, Bible, Boggs, Byrd of West Virginia, Cannon, Cook, Cotton, Curtis, Dirksen, Dole, Dominick, Fannin, Hansen, Hruska, Metcalf, Miller, Montoya, Moss, Mundt, Murphy, Prouty, Randolph, Saxte, Schweiker, Scott, Sparkman, Thurmond, Tower, and Young of North Dakota.</p>	<p>Feb. 25, 1969.—Statement by Senator Hartke introducing this bill (Congressional Record S1990).</p>	<p>Feb. 28, 1969.—Referred to Bureau of the Budget, U.S. Tariff Commission, and Departments of the Treasury, Commerce, and State.</p>
<p>To provide for orderly trade in iron and steel mill products.</p>		
<p>S. 1167 Feb. 25, 1969</p> <p>Mr. Prouty</p> <p>To amend the Internal Revenue Code of 1954 to allow a credit against income tax to employers for the expenses of providing job training programs. (Provides 7% investment credit for certain expenses incurred in establishing employees' training or retraining programs.)</p>	<p>Feb. 25, 1969.—Statement by Senator Prouty introducing this bill (Congressional Record S1918).</p>	<p>Feb. 27, 1969.—Referred to Bureau of the Budget and Department of the Treasury.</p>
<p>S. 1195★ Feb. 28, 1969</p> <p>Mr. Anderson and Messrs. Aiken, Mansfield, Montoya, and Prouty.</p> <p>To amend the Social Security Act so as to provide a more uniform, orderly, economical, and equitable method of payment for hospital, extended care facility, nursing home and intermediate care services under programs established by or pursuant to such act. (Provides under Medicare, Part A, limitation of hospital and extended care payments by Blue Cross rates, planning and medical care index and Government agent (intermediary) selection by Secretary of HEW; also under Medicaid program hospital and nursing home payments to be limited by Blue Cross rates, planning, medical care index and such other limitations as State may impose.)</p>	<p>Feb. 28, 1969.—Statement by Senator Anderson introducing this bill (Congressional Record S2094).</p>	<p>May 4, 1969.—Referred to Bureau of the Budget and Departments of the Treasury and Health, Education, and Welfare.</p> <p>Sept. 18, 1970.—Report from Bureau of the Budget—see testimony of Secretary of Health, Education, and Welfare. (H.R. 17550.)</p> <p>Sept. 18, 1970.—Report from Department of Health, Education, and Welfare. (See hearings on H.R. 17550.)</p> <p>Dec. 7, 1970.—Report from Department of the Treasury. (Defers to Department of Health, Education, and Welfare.) (See H.R. 17550 for further action on this subject.)</p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
<p>S. 1198 Mar. 4, 1969</p> <p>Mr. Magnuson and Messrs. Allott, Anderson, Bennett, Bible, Burdick, Church, Curtis, Dominick, Eagleton, Fong, Goldwater, Gravel, Griffin, Gurney, Hansen, Hatfield, Hruska, Inouye, Jackson, Jordan of Idaho, McGee, Moss, Pearson, Percy, Randolph, Stevens, Thurmond, Tower, Yarborough, and Young of North Dakota.</p> <p>To permit a compact or agreement between the several States relating to taxation of multistate taxpayers. (Grants consent of Congress for States to work out agreements facilitating conformity of rules for their taxation of interstate commerce.)</p>	<p>Feb. 28, 1969.—Statement by Senator Magnuson introducing this bill (Congressional Record S2007).</p> <p>Mar. 4, 1969.—Committee on Judiciary discharged from further consideration. Referred to Committee on Finance.</p> <p>Mar. 6, 1968.—Referred to Bureau of the Budget and Department of Justice.</p>
<p>S. 1206★ Feb. 28, 1969</p> <p>Mr. Dodd and Messrs. Anderson, Inouye, McGee, Moss, Nelson, Pell, Randolph, and Yarborough.</p> <p>To amend title XVIII of the Social Security Act to provide for the coverage, under the supplementary medical insurance benefits program established by part B of such title, of one routine physical checkup each year for individuals insured under such program.</p>	<p>Feb. 28, 1969.—Statement by Senator Dodd introducing this bill (Congressional Record S2101).</p> <p>Mar. 3, 1969.—Referred to Bureau of the Budget and Departments of the Treasury and Health, Education, and Welfare.</p> <p>Sept. 18, 1970.—Report from Bureau of the Budget—see testimony of Secretary of Health, Education, and Welfare. (H.R. 17550.)</p> <p>Sept. 18, 1970.—Report from Department of Health, Education, and Welfare. (See hearings on H.R. 17550.)</p> <p>Dec. 7, 1970.—Report from Department of the Treasury. (Defers to Department of Health, Education, and Welfare.) (See H.R. 17550 for further action on this subject.)</p>
<p>S. 1209★ Feb. 28, 1969</p> <p>Mr. Bayh and Messrs. Bible, Burdick, Church, Dodd, Eagleton, Hart, Hughes, Inouye, Jackson, Javits, Kennedy, McGee, Metcalf, Miller, Mondale, Packwood, Pell, Randolph, Scott, Tydings, and Yarborough.</p> <p>To amend title XVIII of the Social Security Act so as to eliminate, in certain cases, the requirement that an insured individual have first been admitted to a hospital in order to qualify under such title for the extended care services provided thereunder.</p>	<p>Feb. 28, 1969.—Statement by Senator Bayh introducing this bill (Congressional Record S2102).</p> <p>Mar. 3, 1969.—Referred to Bureau of the Budget and Departments of the Treasury and Health, Education, and Welfare.</p> <p>Sept. 18, 1970.—Report from Bureau of the Budget—see testimony of Secretary of Health, Education, and Welfare. (H.R. 17550.)</p> <p>Sept. 18, 1970.—Report from Department of Health, Education, and Welfare. (See hearings on H.R. 17550.)</p> <p>Dec. 7, 1970.—Report from Department of the Treasury. (Defers to Department of Health, Education, and Welfare.) (See H.R. 17550 for further action on this subject.)</p>
<p>S. 1224 Feb. 28, 1969</p> <p>Mr. Hatfield</p> <p>To amend title IV of the Social Security Act to permit States to continue, under certain circumstance, community work and training programs for individuals receiving aid to families with dependent children under State plans established pursuant to such title. (Permits establishment of a community work and training program in areas of State where work incentive program is not in operation.)</p>	<p>Feb. 28, 1969.—Statement by Senator Hatfield introducing this bill (Congressional Record S2104).</p> <p>Mar. 3, 1969.—Referred to Bureau of the Budget and Departments of the Treasury and Health, Education, and Welfare.</p> <p>Jan. 10, 1970.—Report from Bureau of the Budget. (Presents administration proposal S. 2086.)</p> <p>Jan. 23, 1970.—Report from Department of the Treasury. (Presents administration proposal S. 2086.)</p> <p>Jan. 30, 1970.—Report from Department of Health, Education, and Welfare. (Presents administration proposal S. 2086.)</p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 1251</p> <p>Mr. Percy and Mr. Stevens</p> <p>Mar. 4, 1969</p> <p>To amend title XIX of the Social Security Act to provide that, under any State plan approved thereunder, there shall not be taken into account the financial responsibility of any individual in determining eligibility for assistance under such plan of such individual's blind or permanently and totally disabled child who has attained age 21.</p> <p>(Requires States in determining medical eligibility, to disregard income and resources of parents of blind or permanently and totally disabled persons over 21.)</p>	Mar. 4, 1969	<p>Mar. 4, 1969.—Statement by Senator Percy introducing this bill (Congressional Record S2211).</p> <p>Mar. 5, 1969.—Referred to Bureau of the Budget and Departments of the Treasury and Health, Education, and Welfare.</p>
<p>S. 1254★</p> <p>Mr. Curtis</p> <p>To amend sec. 4063(a) of the Internal Revenue Code of 1954 (relating to exemption of specified articles from the tax on motor vehicles).</p> <p>(Provides exemption from present excise tax on motor vehicles.)</p>	Mar. 4, 1969	<p>Mar. 5, 1969.—Referred to Bureau of the Budget and Department of the Treasury.</p> <p>(See H.R. 13270 (Doc. 1020) for further action on this subject.)</p>
<p>S. 1257</p> <p>Mr. Thurmond</p> <p>To permit a taxpayer carrying on a trade or business in the conduct of which 10 or less persons are engaged to elect to take a standard deduction, in lieu of itemized deductions, for expenses attributable to such trade or business.</p>	Mar. 4, 1969	<p>Mar. 7, 1969.—Referred to Bureau of the Budget and Department of the Treasury.</p>
<p>S. 1258★</p> <p>Mr. Thurmond</p> <p>To amend the Internal Revenue Code of 1954 to provide a 20 percent credit against the individual income tax for certain educational expenses incurred at an institution of higher education.</p> <p>(Provides for a 20 percent tax credit against expenses incurred in obtaining a higher education by the taxpayer, spouse, parents, or dependents with a maximum yearly credit with respect to education of any individual not to exceed \$400.)</p>	Mar. 4, 1969	<p>Mar. 6, 1969.—Referred to Bureau of the Budget and Department of the Treasury.</p> <p>(See H.R. 13270 (Doc. 1020) for further action on this subject.)</p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 1260 Mar. 4, 1969</p> <p>Mr. Javits</p> <p>To determine eligibility of ex-servicemen for unemployment compensation.</p> <p>(Provides that accrued leave of servicemen is to be disregarded in determining eligibility for unemployment compensation.)</p>	<p>Mar. 4, 1969.—Statement by Senator Javits introducing this bill (Congressional Record S2200).</p> <p>Mar. 6, 1969.—Referred to Bureau of the Budget and Departments of the Treasury and Labor.</p>	
<p>S. 1296★ Mar. 4, 1969</p> <p>Mr. Magnuson and Mr. Jackson</p> <p>To promote the domestic and foreign commerce of the United States by modernizing practices of the Federal Government relating to the inspection of persons, merchandise, and conveyances moving into, through, and out of the United States, and for other purposes.</p> <p>(Establishes flat rate, prescribed by Secretary of Treasury for private aircraft and other private vessels, when customs services are performed during periods other than regularly established hours of service or when required to pay for additional personnel or overtime compensation.)</p>	<p>Mar. 4, 1969.—Statement by Senator Magnuson introducing this bill (Congressional Record S2230).</p> <p>Mar. 6, 1969.—Referred to Bureau of the Budget, U.S. Tariff Commission, and Departments of the Treasury, Commerce, and State.</p> <p>June 12, 1969.—Rereferred to Committee on Commerce.</p>	
<p>S. 1361★ Mar. 4, 1969</p> <p>Mr. Miller and Mr. Tower</p> <p>To amend title II of the Social Security Act to increase the amount of earnings permitted each year without deductions from the insurance benefits payable thereunder.</p> <p>(Increases earnings limitation to \$1,800; provides that the reduction in social security benefits may not bring beneficiary's total income below \$3,000.)</p>	<p>Mar. 4, 1969.—Statement by Senator Miller introducing this bill (Congressional Record S2289).</p> <p>Mar. 6, 1969.—Referred to Bureau of the Budget and Departments of the Treasury and Health, Education, and Welfare.</p> <p>Sept. 18, 1970.—Report from Bureau of the Budget—see testimony of Secretary of Health, Education, and Welfare. (H.R. 17550.)</p> <p>Sept. 18, 1970.—Report from Department of Health, Education, and Welfare. (See hearings on H.R. 17550.)</p> <p>Dec. 7, 1970.—Report from Department of the Treasury. (Defers to Department of Health, Education, and Welfare.)</p> <p>(See H.R. 17550 for further action on this subject.)</p>	

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TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 1378★ Mr. Tower</p> <p>Mar. 7, 1969</p> <p>To amend the Internal Revenue Code of 1954 to provide a 15-year period for carryover of losses arising from expropriation of property by governments of foreign countries.</p>	<p>Mar. 7, 1969.—Statement by Senator Tower introducing this bill (Congressional Record S2366).</p> <p>Mar. 10, 1969.—Referred to Bureau of the Budget and Department of the Treasury.</p> <p>Sept. 29, 1970.—Adverse report from Bureau of the Budget. (See H.R. 13693 (Doc. 1065) for further action on this subject.)</p>	
<p>S. 1379 Mr. Tower</p> <p>Mar. 7, 1969</p> <p>To amend sec. 107 of the Internal Revenue Code of 1954 relating to exclusion of rental allowances by ministers of the gospel. (Broadens the definition of minister for income tax purposes.)</p>	<p>Mar. 7, 1969.—Statement by Senator Tower introducing this bill (Congressional Record S2366).</p> <p>Mar. 10, 1969.—Referred to Bureau of the Budget and Department of the Treasury.</p>	
<p>S. 1382★ Mr. Miller</p> <p>Mar. 7, 1969</p> <p>To amend the Internal Revenue Code of 1954 to permit the inclusion of insurance proceeds for destruction or damage to crops in the year following the year in which the damage occurred under certain conditions.</p>	<p>Mar. 7, 1969.—Statement by Senator Miller introducing this bill (Congressional Record S2366).</p> <p>Mar. 10, 1969.—Referred to Bureau of the Budget and Departments of the Treasury and Agriculture. (See H.R. 13270 (Doc. 1020) for further action on this subject.)</p>	
<p>S. 1402★ Mr. Ribicoff and Mr. Harris</p> <p>Mar. 7, 1969</p> <p>To amend title XVIII of the Social Security Act to provide payment for optometrists' services under the program of supplementary medical insurance benefits for the aged.</p>	<p>Mar. 7, 1969.—Statement by Senate Ribicoff introducing this bill (Congressional Record S2380).</p> <p>Mar. 10, 1969.—Referred to Bureau of the Budget and Departments of the Treasury and Health, Education, and Welfare.</p> <p>Sept. 18, 1970.—Report from Bureau of the Budget—see testimony of Secretary of Health, Education, and Welfare. (H.R. 17550.)</p> <p>Sept. 18, 1970.—Report from Department of Health, Education, and Welfare. (See hearings on H.R. 17550.)</p> <p>Dec. 7, 1970.—Report from Department of the Treasury. (Defers to Department of Health, Education, and Welfare.) (See H.R. 17550 for further action on this subject.)</p>	

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
S. 1403★ Mr. Williams of New Jersey	Mar. 7, 1969	Mar. 10, 1969.—Referred to Bureau of the Budget and Department of the Treasury. <i>(See H.R. 13270 (Doc. 1020) for further action on this subject.)</i>
<p>To amend the Internal Revenue Code of 1954 so as to increase the amount of the deduction for each personal exemption to \$900 to remove the limitations on the deduction of medical expenses, to allow a deduction for expenses of transportation to and from work, and for other purposes.</p> <p>(Provides for increase in personal exemptions from present \$600 to \$900; repeals present limitation on deductible medical expenses; provides for deduction of expenses of transportation to and from work, up to \$400 or 5 percent of gross income, whichever is the lesser; and reduces 3-year statute of limitations on assessment and collection of income taxes to 2 years for individuals with gross income of less than \$25,000.)</p>		
S. 1434★ Mr. Byrd of West Virginia	Mar. 7, 1969	Mar. 10, 1969.—Referred to Bureau of the Budget and Departments of the Treasury and Health, Education, and Welfare. Sept. 18, 1970.—Report from Bureau of the Budget—see testimony of Secretary of Health, Education, and Welfare. (H.R. 17550.) Sept. 18, 1970.—Report from Department of Health, Education, and Welfare. (See hearings on H.R. 17550.) <i>(See H.R. 13270 (Doc. 1020) for further action on this subject.)</i> Dec. 7, 1970.—Report from Department of the Treasury. (Defers to Department of Health, Education, and Welfare.) <i>(See H.R. 17550 for further action on this subject.)</i>
<p>To amend title II of the Social Security Act so as to provide for an increase in the benefits payable thereunder.</p> <p>(Provides for an across-the-board increase in monthly benefits of 8½ percent; increases special monthly payments from present \$40 to \$72; and provides for payments to the trust fund from the general revenue.)</p>		
S. 1443★ Mr. Cannon	Mar. 7, 1969	Mar. 7, 1969.—Statement by Senator Cannon introducing this bill (Congressional Record S2383). Mar. 10, 1969.—Referred to Bureau of the Budget and Department of the Treasury. <i>(See H.R. 13270 (Doc. 1020) for further action on this subject.)</i>
<p>To amend the Internal Revenue Code of 1954 to increase the amount of the deduction for each personal exemption to \$1,000.</p>		
S. 1444 Mr. Cannon and Mr. Bible	Mar. 7, 1969	Mar. 7, 1969.—Statement by Senator Cannon introducing this bill (Congressional Record S2383). Mar. 10, 1969.—Referred to Bureau of the Budget and Department of the Treasury.
<p>To amend the Internal Revenue Code of 1954 to allow a credit against the occupational tax on coin-operated gaming devices for similar taxes presently imposed by a State where the operation of such devices is legal.</p> <p>(Allows a credit of up to 80 percent of Federal tax on gaming devices for State taxes on these devices.)</p>		

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 1448★ Mr. Byrd of West Virginia</p> <p>To amend title II of the Social Security Act so as to reduce to 50 the age at which a woman may begin to receive actuarially reduced widow's insurance benefits thereunder.</p>	Mar. 10, 1969	<p>Mar. 12, 1969.—Referred to Bureau of the Budget and Departments of the Treasury and Health, Education, and Welfare.</p> <p>Sept. 18, 1970.—Report from Bureau of the Budget—see testimony of Secretary of Health, Education, and Welfare. (H.R. 17550.)</p> <p>Sept. 18, 1970.—Report from Department of Health, Education, and Welfare. (See hearings on H.R. 17550.)</p> <p>Dec. 7, 1970.—Report from Department of the Treasury. (Defers to Department of Health, Education, and Welfare.) (See H.R. 17550 for further action on this subject.)</p>
<p>S. 1450★ Mr. Yarborough</p> <p>To amend title XVIII of the Social Security Act so as to include drugs among the benefits provided under the supplementary medical insurance program established by part B of such title and to eliminate the \$50 deductible presently imposed as a condition to the receipt of benefits under such program.</p>	Mar. 10, 1969	<p>Mar. 10, 1969.—Statement by Senator Yarborough introducing this bill (Congressional Record S2504).</p> <p>Mar. 12, 1969.—Referred to Bureau of the Budget and Departments of the Treasury and Health, Education, and Welfare.</p> <p>Sept. 18, 1970.—Report from Bureau of the Budget—see testimony of Secretary of Health, Education, and Welfare. (H.R. 17550.)</p> <p>Sept. 18, 1970.—Report from Department of Health, Education, and Welfare. (See hearings on H.R. 17550.)</p> <p>Dec. 7, 1970.—Report from Department of the Treasury. (Defers to Department of Health, Education, and Welfare.) (See H.R. 17550 for further action on this subject.)</p>
<p>S. 1462 Mr. Muskie and Messrs. Bayh, Bible, Byrd of West Virginia, Cotton, Dodd, Ervin, Inouye, McGee, McIntyre, Montoya, Moss, Pell, Randolph, Scott, Stevens, Talmadge, and Young of Ohio.</p> <p>To provide for the orderly marketing of articles imported into the United States, to establish a flexible basis for the adjustment by the U.S. economy to expanded trade, and to afford supplying nations a fair share of the growth or change in the U.S. market.</p> <p>(Provides quotas on imported articles whenever the Secretary of Commerce finds that increased imports of such article is a factor contributing to economic impairment of a domestic industry.)</p>	Mar. 10, 1969	<p>Mar. 10, 1969.—Statement by Senator Muskie introducing this bill (Congressional Record S2509).</p> <p>Mar. 12, 1969.—Referred to Bureau of the Budget, U.S. Tariff Commission, and Departments of the Treasury, State, and Commerce.</p>
<p>S. 1463★ Mr. Gore</p> <p>To amend the Internal Revenue Code of 1954 to increase the amount of the deduction for each personal exemption to \$1,000.</p>	Mar. 10, 1969	<p>Mar. 12, 1969.—Referred to Bureau of the Budget and Department of the Treasury. (See H.R. 13270 (Doc. 1020) for further action on this subject.)</p>

TITLE AND DESCRIPTION

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

<p>S. 1471★</p> <p>Mr. Talmadge and Messrs. Cranston and Stevens</p> <p>To amend ch. 13 of title 38, United States Code, to increase the dependency and indemnity compensation for widows and children, and for other purposes.</p> <p>(Bill provides the following changes in dependency and indemnity compensation:</p> <ol style="list-style-type: none"> (1) increases widow's benefit from \$120 to \$130, plus 12% of military basic pay of deceased serviceman's rank; (2) minimum widow's benefit of \$165; (3) additional \$20 per child; (4) additional \$50 for widows requiring aid and attendance; (5) 10% increase in payments to orphans where no widow is entitled, and (6) guarantees DIC to widow of veteran totally disabled (service-connected) for 20 years or more, unless death results from clearly non-service-connected accident.) 	<p>Mar. 11, 1969</p>	<p>Mar. 13, 1969.—Referred to Bureau of the Budget, Veterans' Administration, and Departments of the Treasury and Defense.</p> <p>July 9, 1969—Report from the Veterans' Administration. (Favors additional \$50 payment for widows requiring aid and attendance, and wants deferral of balance.)</p> <p>July 10, 1969—Public hearing.—Printed</p> <p>July 23, 1969.—Report from Bureau of the Budget. (Prefers deferral until study is completed by the Veterans' Administration.)</p> <p>Aug. 8, 1969.—Reported favorably by the Subcommittee on Veterans' Legislation with following amendments:</p> <ol style="list-style-type: none"> (1) raising the minimum benefit from \$165 to \$170; (2) extending aid and attendance allowance to appropriate widows receiving death compensation and raising allowance from \$50 to \$75 if husband's death was related to combat action or extrahazardous service; (3) deleting the DIC guarantee provision in sec 4 for widows of veterans totally disabled for 20 years or more; and (4) extending DIC to certain widows whose husbands were insured under NSLI on a premium free basis. <p>Sept. 16, 1969.—Reported favorably to the Senate as amended by the subcommittee. (S. Rept. 91-400.)</p> <p>Sept. 18, 1969.—Passed Senate with committee amendments.</p> <p>Sept. 19, 1969.—Referred to House Committee on Veterans' Affairs.</p> <p>Sept. 30, 1969.—House Veterans' Affairs Committee reported favorably with amendment H.R. 13576, a bill to:</p> <ol style="list-style-type: none"> (1) replace the DIC formula in present law with schedule of specified benefits based on rank of deceased serviceman or veteran, ranging from \$167 to \$426; (2) allow an additional \$20 monthly per child; (3) allow an additional \$50 for widows requiring aid and attendance. (H. Rept. 538.) <p>Oct. 6, 1969.—Veterans' Affairs Committee discharged of further consideration of S. 1471.</p> <p>Oct. 6, 1969.—House passed S. 1471 after substituting text of H.R. 13576.</p> <p>Oct. 13, 1969.—Senate concurred in House amendment.</p> <p>Oct. 27, 1969.—Signed by the President.</p> <p style="text-align: center;">(Public Law 91-96.)</p>
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TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 1475 Mar. 11, 1969</p> <p>Mr. Hartke</p> <p>To amend titles X and XVI of the Social Security Act to improve the programs of aid to the blind so that they will more effectively encourage and assist blind individuals in achieving rehabilitation and restoration to a normal, full, and fruitful life.</p> <p>(Bill amends the program of public assistance for the blind by providing the following:</p> <ol style="list-style-type: none"> (1) requires States to make at least minimum payments, and to meet special cash needs of the blind; (2) removes time limit on rehabilitation period during which additional income and resources received in course of rehabilitation are disregarded in determining need; (3) sets specific dollar limitations on relative responsibility; (4) prevents States from subjecting real property of applicants to liens as a condition of receiving assistance; (5) social services will be provided only when requested; (6) increases Federal participation in assistance costs, with the full increase passed on to recipients; and (7) prohibits duration of residence as a requirement for eligibility.) 	<p>Mar. 11, 1969. Statement by Senator Hartke introducing this bill (Congressional Record S25040).</p> <p>Mar. 13, 1969.—Referred to Bureau of the Budget and Departments of the Treasury and Health, Education, and Welfare.</p> <p>Jan. 19, 1970. Report from Bureau of the Budget (Prefers administration proposal—S. 2086)</p> <p>Jan. 23, 1970. Report from Department of the Treasury. (Prefers administration proposal—S. 2086)</p> <p>Jan. 30, 1970. Report from Department of Health, Education, and Welfare. Prefers administration proposal—S. 2086)</p>	
<p>S. 1476 Mar. 11, 1969</p> <p>Mr. Hartke</p> <p>To amend titles I, IV, X, XIV, and XVI of the Social Security Act to prevent recipients of assistance under programs established pursuant to such titles from having the amount of such assistance reduced because of increases in the monthly insurance benefits payable to them under title II of such act.</p> <p>(Requires States to disregard social security benefit increases after Jan. 1, 1972, in determining need for public assistance; permits States to do so prior to Jan. 1, 1972.)</p>	<p>Mar. 11, 1969. Statement by Senator Hartke introducing this bill (Congressional Record S2591).</p> <p>Mar. 13, 1969.—Referred to Bureau of the Budget and Departments of the Treasury and Health, Education, and Welfare.</p> <p>Jan. 25, 1970.—Report from Bureau of the Budget. (Prefers administration proposal—S. 2086)</p> <p>Jan. 23, 1970. Report from Department of the Treasury. (Prefers administration proposal—S. 2086)</p> <p>Jan. 30, 1970. Report from Department of Health, Education, and Welfare (Prefers administration proposal—S. 2086)</p>	
<p>S. 1477 Mar. 11, 1969</p> <p>Mr. Hartke and Mr. Mendale</p> <p>To provide that individuals entitled to disability insurance benefits (or child's benefits based on disability) under title II of the Social Security Act, and individuals entitled to permanent disability annuities (or child's annuities based on disability) under the Railroad Retirement Act of 1937, shall be eligible for health insurance benefits under title XVIII of the Social Security Act.</p> <p>(Extends medicare coverage to disabled entitled to social security or railroad retirement benefits.)</p>	<p>Mar. 11, 1969. Statement by Senator Hartke introducing this bill (Congressional Record S291)</p> <p>Mar. 13, 1969.—Referred to Bureau of the Budget, Railroad Retirement Board, and Departments of the Treasury and Health, Education, and Welfare.</p> <p>Sept. 18, 1970. Report from Bureau of the Budget—see testimony of Secretary of Health, Education, and Welfare (H R 17550)</p> <p>Sept. 18, 1970. Report from Department of Health, Education, and Welfare (See hearings on H R 17550)</p>	

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TITLE AND DESCRIPTION

ACTION
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S. 1479★

Mar. 11, 1969

Mr. Talmadge
and Mr. Cranston

To amend ch. 19 of title 38, United States Code, in order to increase from \$10,000 to \$15,000 the amount of servicemen's group life insurance for members of the uniformed service.

Mar. 13, 1969.—Referred to Bureau of the Budget, Veterans' Administration, and Departments of the Treasury and Defense.

July 9, 1969.—Report from the Veterans' Administration. (Defers comment.)

July 10, 1969.—Public hearing.—Printed.

July 23, 1969.—Report from Bureau of the Budget. (Prefers deferment until study is completed by the Veterans' Administration.)

Aug. 6, 1969.—Report from Department of the Treasury. (Prefers deferment until study is completed by the Veterans' Administration.)

Aug. 8, 1969.—Reported favorably by the Subcommittee on Veterans Legislation without amendment.

Sept. 16, 1969.—Reported favorably to the Senate. (S. Rept. 91-398.)

Sept. 18, 1969.—Passed Senate without amendment.

Sept. 19, 1969.—Referred to House Committee on Veterans' Affairs.

Apr. 28, 1970.—House Veterans' Affairs Committee reported favorably H.R. 16661 a bill to:

- (1) increase Servicemen's Group Life Insurance from present \$10,000 to \$15,000;
- (2) modify the Government's liability to increase the Federal share of the extra-hazardous cost of Servicemen's Group Life Insurance;
- (3) extend coverage to ROTC members, students at military academies, and reservists on active duty for training for less than 31 days;
- (4) provide a uniform national definition of the terms "widow", "widower", "child" and "parent", and authorize direct payments to minor widows and widowers;
- (5) extend coverage to individuals assuming an obligation to perform certain duty for less than 31 days who die or become uninsurable;
- (6) extend coverage to totally disabled veterans for one year after discharge instead of 120 days as under present law;
- (7) terminate insurance at end of the 31st day of absence without leave;
- (8) exempt insurance payments from taxation and claims of creditors;
- (9) extend dependency and indemnity compensation to certain widows whose husbands were insured under NSLI on a premium-free basis; and
- (10) make a number of minor changes in the NSLI program. (H. Rept. 91-1025).

May 4, 1970.—House Committee on Veterans' Affairs discharged from further consideration of S. 1479.

May 4, 1970.—House passed S. 1479 after substituting text of H.R. 16661.

June 8, 1970.—Senate concurred in House amendment with the following exceptions:

- (1) uniform national definition of "widow", "widower", "child", and "parent" deleted; and
- (2) modified version of provision extending dependency and indemnity compensation to certain widows whose husbands were insured under NSLI on a premium-free basis was substituted for House provision.

June 15, 1970.—House concurred in Senate amendments

June 25, 1970.—Signed by the President.

(Public Law 91-291)

TITLE AND DESCRIPTION	DATE	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
<p>S. 1483★</p> <p>Mr. Fannin and Mr. Bennett</p> <p>To amend the Internal Revenue Code of 1954 to deny tax-exempt status to labor organizations which use membership dues or assessments for political purposes.</p>	Mar. 11, 1969	<p>Mar. 11, 1969.—Statement by Senator Fannin introducing this bill (Congressional Record S2503).</p> <p>Mar. 13, 1969.—Referred to Bureau of the Budget and Department of the Treasury. (See H.R. 13370 (Doc. 1020) for further action on this subject.)</p>
<p>S. 1487★</p> <p>Mr. Montoya and Messrs. Cranston and Thurmond</p> <p>To extend to the personnel of the U.S.S. <i>Pueblo</i> the provisions of the Internal Revenue Code of 1954 relating to combat pay of members of the Armed Forces.</p>	Mar. 11, 1969	<p>Mar. 11, 1969.—Statement by Senator Montoya introducing this bill (Congressional Record S2503).</p> <p>Mar. 13, 1969.—Referred to Bureau of the Budget and Departments of the Treasury and Defense.</p> <p>Apr. 23, 1969.—Favorable report from Department of the Navy. (See H.R. 8454 (Doc. 1008) for further action on this subject.)</p>
<p>S. 1522★</p> <p>Mr. Javits</p> <p>To amend the Internal Revenue Code of 1954 so as to impose a minimum income tax on persons now allowed certain exclusions and deductions from gross income, to increase the amount of the general standard deduction and the minimum standard deduction allowable to individuals, and for other purposes.</p> <p>(Provides:</p> <ol style="list-style-type: none"> (1) Minimum income tax at rates of 10 to 30% on expanded income (income including tax-exempt interest, depreciation, depletion allowances, capital gains and unlimited charitable deductions); (2) Reduction of intangible drilling and development costs to 90% of costs in 1970, 80% in 1971, 70% in 1972, 60% in 1973, and 50% in 1974 and thereafter; (3) Minimum standard deduction increase to \$600 plus \$100 for each allowable exemption from present \$200 with \$100; and (4) Percentage depletion rates reduction from 27½% to 25% in 1970, from 25% to 22½% in 1971 and from 22½% to 20% in 1972.) 	Mar. 12, 1969	<p>Mar. 12, 1969.—Statement by Senator Javits introducing this bill (Congressional Record S2702).</p> <p>Mar. 18, 1969.—Referred to Bureau of the Budget and Department of the Treasury. (See H.R. 13370 (Doc. 1020) for further action on these subjects.)</p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 1537</p> <p>Mr. Tydings</p> <p>To amend the Tariff Act of 1930 to remove the prohibition against importing articles for preventing conception.</p>	<p>Mar. 13, 1969</p>	<p>Mar. 13, 1969.—Statement by Senator Tydings introducing this bill (Congressional Record S2778).</p> <p>Mar. 17, 1969.—Referred to Bureau of the Budget, U.S. Tariff Commission, and Departments of the Treasury, State, Commerce, and Health, Education, and Welfare.</p> <p>Dec. 16, 1969.—Favorable report from Bureau of the Budget.</p> <p>Dec. 17, 1969.—Noncommittal report from Department of the Treasury.</p> <p>Dec. 17, 1969.—Favorable report from Department of State.</p> <p>Dec. 31, 1969.—Favorable report from Department of Health, Education, and Welfare.</p>
<p>S. 1541★</p> <p>Mr. Montoya</p> <p>To amend title II of the Social Security Act to provide for periodic cost-of-living increases in monthly benefits payable thereunder. (Provides for annual cost-of-living increases in social security benefits.)</p>	<p>Mar. 13, 1969</p>	<p>Mar. 13, 1969.—Statement by Senator Montoya introducing this bill (Congressional Record S2351).</p> <p>Mar. 17, 1969.—Referred to Bureau of the Budget and Departments of the Treasury and Health, Education, and Welfare.</p> <p>Sept. 18, 1970.—Report from Bureau of the Budget—see testimony of Secretary of Health, Education, and Welfare. (H.R. 17550.)</p> <p>Sept. 18, 1970.—Report from Department of Health, Education, and Welfare. (See hearings on H.R. 17550.)</p> <p>Dec. 7, 1970.—Report from Department of the Treasury. (Defers to Department of Health, Education, and Welfare.) (See H.R. 17550 for further action on this subject.)</p>
<p>S. 1539★</p> <p>Mr. Miller and Messrs. Cook and Griffin</p> <p>To amend the Internal Revenue Code of 1954 to limit losses allowable with respect to farming operations which are incurred by taxpayers whose principal business activity is not farming. (Limits the deduction for farm expenses incurred by a taxpayer who is not a bona fide farmer to the amount of income he derives from his farming operation.)</p>	<p>Mar. 13, 1969</p>	<p>Mar. 13, 1969.—Statement by Senator Miller introducing this bill (Congressional Record S2845).</p> <p>Mar. 17, 1969.—Referred to Bureau of the Budget and Departments of the Treasury and Agriculture. (See H.R. 13370 (Doc. 1620) for further action on this subject.)</p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
S. 1564★	Mar. 17, 1969	Mar. 18, 1969.—Referred to Bureau of the Budget and Department of the Treasury. (See H.R. 13370 (Doc. 1020) for further action on this subject.)
Mr. Dirksen		
To amend the Internal Revenue Code of 1954 to restore to individuals who have attained the age of 65 the right to deduct all expenses for their medical care, and for other purposes.		
S. 1579★	Mar. 20, 1969	Mar. 25, 1969.—Referred to Bureau of the Budget and Department of the Treasury. Mar. 18, 1970.—Favorable report from Department of the Treasury. (See H.R. 8654 (Doc. 1008) for further action on this subject.)
Mr. Williams of Delaware		
To provide for an exclusion from gross income in the case of compensation for members of the crew of the U.S.S. <i>Pueblo</i> .		
S. 1585	Mar. 20, 1969	Mar. 21, 1969.—Referred to Bureau of the Budget, U.S. Tariff Commission, and Departments of the Treasury, State, and Commerce.
Mr. Ribicoff		
To amend the Tariff Schedules of the United States to reduce the rate of duty on rods of molybdenum disilicide.		

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
<p>S. 1593★ Mar. 20, 1969</p> <p>Mr. Percy</p> <p>To amend title II of the Social Security Act to provide for periodic cost-of-living increases in monthly benefits payable thereunder</p>	<p>Mar. 20, 1969.—Statement by Senator Percy introducing this bill (Congressional Record S2020).</p> <p>Mar. 25, 1969.—Referred to Bureau of the Budget and Departments of the Treasury and Health, Education, and Welfare.</p> <p>Sept. 18, 1970.—Report from Bureau of the Budget—see testimony of Secretary of Health, Education, and Welfare. (H.R. 17550.)</p> <p>Sept. 18, 1970.—Report from Department of Health, Education, and Welfare. (See hearings on H.R. 17550.)</p> <p>Dec. 7, 1970.—Report from Department of the Treasury. (Defers to Department of Health, Education, and Welfare.) <i>(See H.R. 17550 for further action on this subject.)</i></p>
<p>S. 1594★ Mar. 20, 1969</p> <p>Mr. Percy</p> <p>To amend title II of the Social Security Act to provide, in a series of steps, for the liberalization and eventual elimination of the provisions thereof which impose deductions in benefits payable to individuals under such title on account of income earned by them.</p> <p>(Increases social security income limitation from present \$1,680 to \$2,400 for the years 1969-71, \$3,000 for years 1972-73, \$3,600 for years 1974-75, with no limitation beginning 1976.)</p>	<p>Mar. 20, 1969.—Statement by Senator Percy introducing this bill (Congressional Record S2020).</p> <p>Mar. 25, 1969.—Referred to Bureau of the Budget and Departments of the Treasury and Health, Education, and Welfare.</p> <p>Sept. 18, 1970.—Report from Bureau of the Budget—see testimony of Secretary of Health, Education, and Welfare. (H.R. 17550.)</p> <p>Sept. 18, 1970.—Report from Department of Health, Education, and Welfare. (See hearings on H.R. 17550.)</p> <p>Dec. 7, 1970.—Report from Department of the Treasury. (Defers to Department of Health, Education, and Welfare.) <i>(See H.R. 17550 for further action on this subject.)</i></p>
<p>S. 1595★ Mar. 20, 1969</p> <p>Mr. Percy</p> <p>To amend title II of the Social Security Act to increase the amount of the widow's and widower's insurance benefits payable thereunder to individuals who have attained age 65.</p> <p>(Provides for payment of benefits to widows on 100-percent basis of primary rate rather than present 82½ percent.)</p>	<p>Mar. 20, 1969.—Statement by Senator Percy introducing this bill (Congressional Record S2020).</p> <p>Mar. 25, 1969.—Referred to Bureau of the Budget and Departments of the Treasury and Health, Education, and Welfare.</p> <p>Sept. 18, 1970.—Report from Bureau of the Budget—see testimony of Secretary of Health, Education, and Welfare. (H.R. 17550.)</p> <p>Sept. 18, 1970.—Report from Department of Health, Education, and Welfare. (See hearings on H.R. 17550.)</p> <p>Dec. 7, 1970.—Report from Department of the Treasury. (Defers to Department of Health, Education, and Welfare.) <i>(See H.R. 17550 for further action on this subject.)</i></p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 1596★ Mar. 20, 1969 Mr. Percy</p> <p>To amend title II of the Social Security Act to provide that each child entitled to a child's insurance benefit thereunder shall receive a benefit of at least \$30 per month.</p>	Mar. 20, 1969	<p>Mar. 20, 1969.—Statement by Senator Percy introducing this bill (Congressional Record S2929).</p> <p>Mar. 25, 1969.—Referred to Bureau of the Budget and Departments of the Treasury and Health, Education, and Welfare.</p> <p>Sept. 18, 1970.—Report from Bureau of the Budget—see testimony of Secretary of Health, Education, and Welfare. (H.R. 17550.)</p> <p>Sept. 18, 1970.—Report from Department of Health, Education, and Welfare. (See hearings on H.R. 17550.)</p> <p>Dec. 7, 1970.—Report from Department of the Treasury. (Defers to Department of Health, Education, and Welfare.) (See H.R. 17550 for further action on this subject.)</p>
<p>S. 1597 Mr. Percy</p> <p>To amend the Internal Revenue Code of 1954 to allow a portion of the social security taxes paid by low-income individuals to be used as a credit against any Federal income tax due and to refund the balance of such portion to such individuals. (Provides a tax credit equal to up to 90 percent of social security taxes for low-income taxpayers. Persons with less than \$1,600 adjusted income are eligible for the full 90-percent credit.)</p>	Mar. 20, 1969	<p>Mar. 20, 1969.—Statement by Senator Percy introducing this bill (Congressional Record S2929).</p> <p>Mar. 25, 1969.—Referred to Bureau of the Budget and Departments of the Treasury and Health, Education, and Welfare.</p>
<p>S. 1603★ Mr. Montoya</p> <p>To amend title II of the Social Security Act to permit a person who first becomes entitled to a widow's or widower's insurance benefit thereunder after attainment of age 65 to receive a benefit equal to 100 percent of the primary insurance amount of such person's deceased spouse, and to permit an actuarially reduced benefit to be paid to persons who become entitled to such a benefit prior to attaining such age.</p>	Mar. 20, 1969	<p>Mar. 20, 1969.—Statement by Senator Montoya introducing this bill (Congressional Record S2933).</p> <p>Mar. 25, 1969.—Referred to Bureau of the Budget and Departments of the Treasury and Health, Education, and Welfare.</p> <p>Sept. 18, 1970.—Report from Bureau of the Budget—see testimony of Secretary of Health, Education, and Welfare. (H.R. 17550.)</p> <p>Sept. 18, 1970.—Report from Department of Health, Education, and Welfare. (See hearings on H.R. 17550.)</p> <p>Dec. 7, 1970.—Report from Department of the Treasury. (Defers to Department of Health, Education, and Welfare.) (See H.R. 17550 for further action on this subject.)</p>
<p>S. 1604★ Mr. Montoya</p> <p>To amend title II of the Social Security Act to provide for the payment of actuarially reduced benefits thereunder at age 60.</p>	Mar. 20, 1969	<p>Mar. 20, 1969.—Statement by Senator Montoya introducing this bill (Congressional Record S2934).</p> <p>Mar. 25, 1969.—Referred to Bureau of the Budget and Departments of the Treasury and Health, Education, and Welfare. (See H.R. 13376 (Doc. 1020) for further action on this subject.)</p> <p>Sept. 18, 1970.—Report from Bureau of the Budget—see testimony of Secretary of Health, Education, and Welfare. (H.R. 17550.)</p> <p>Sept. 18, 1970.—Report from Department of Health, Education, and Welfare. (See hearings on H.R. 17550.)</p> <p>Dec. 7, 1970.—Report from Department of the Treasury. (Defers to Department of Health, Education, and Welfare.) (See H.R. 17550 for further action on this subject.)</p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
<p>S. 1665★ Mar. 20, 1969</p> <p>Mr. Montoya</p> <p>To amend title II of the Social Security Act to increase the annual amount individuals are permitted to earn without suffering deductions from the insurance benefits payable to them under such title.</p> <p>(Increases annual earnings test to \$2,400 before reduction of benefits.)</p>	<p>Mar. 20, 1969.—Statement by Senator Montoya introducing this bill (Congressional Record S2935).</p> <p>Apr. 3, 1969.—Referred to Bureau of the Budget and Departments of the Treasury and Health, Education, and Welfare.</p> <p>Sept. 18, 1970.—Report from Bureau of the Budget—see testimony of Secretary of Health, Education, and Welfare. (H.R. 17550.)</p> <p>Sept. 18, 1970.—Report from Department of Health, Education, and Welfare. (See hearings on H.R. 17550.)</p> <p>Dec. 7, 1970.—Report from Department of the Treasury. (Defers to Department of Health, Education, and Welfare.) (See H.R. 17550 for further action on this subject.)</p>
<p>S. 1666★ Mar. 20, 1969</p> <p>Mr. Montoya</p> <p>To amend title II of the Social Security Act to lower from 72 to 65 the age at which certain otherwise uninsured individuals may be entitled to special minimum benefits thereunder, and otherwise to liberalize the conditions under which benefits for such individuals may be paid under such title.</p> <p>(Provides \$40 monthly benefit (\$60 for couples) to any individual age 65 or over not insured under social security or receiving a Veterans' Administration pension or public assistance. Individuals with less than 4 quarters of social security coverage who receive a governmental pension would not be eligible for this special payment.)</p>	<p>Mar. 20, 1969.—Statement by Senator Montoya introducing this bill (Congressional Record S2936).</p> <p>Mar. 25, 1969.—Referred to Bureau of the Budget and Departments of the Treasury and Health, Education, and Welfare.</p> <p>Sept. 18, 1970.—Report from Bureau of the Budget—see testimony of Secretary of Health, Education, and Welfare. (H.R. 17550.)</p> <p>Sept. 18, 1970.—Report from Department of Health, Education, and Welfare. (See hearings on H.R. 17550.)</p> <p>Dec. 7, 1970.—Report from Department of the Treasury. (Defers to Department of Health, Education, and Welfare.) (See H.R. 17550 for further action on this subject.)</p>
<p>S. 1607★ Mar. 20, 1969</p> <p>Mr. Montoya and Messrs. Dodd, Dole, Hart, McCarthy, McIntyre, Williams of New Jersey, Yarborough, and Tydings.</p> <p>To amend title 38, United States Code, to deem veterans who were prisoners of war to have service-connected disabilities.</p> <p>(Rates servicemen who were POW's for at least 180 days as totally disabled for compensation purposes, with lower ratings for lesser periods.)</p>	<p>Mar. 20, 1969.—Statement by Senator Montoya introducing this bill (Congressional Record S2936).</p> <p>Mar. 25, 1969.—Referred to Bureau of the Budget, Veterans' Administration, and Departments of the Treasury and Defense.</p> <p>Aug. 8, 1969.—Adverse report from Bureau of the Budget.</p> <p>Aug. 11, 1969.—Adverse report from Veterans' Administration.</p> <p>Aug. 18, 1969.—Report from Department of the Treasury. (No comment.)</p> <p>Aug. 20, 1969.—Adverse report from Department of the Army.</p> <p>Mar. 18, 1970.—Public hearings. (Printed.) (See S. 3348 for further action on this subject.)</p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 1624</p> <p>Mr. Hruska</p> <p>To amend the Internal Revenue Code of 1954 to modify the provisions relating to taxes on wagering to insure the constitutional rights of taxpayers, to facilitate the collection of such taxes, and for other purposes.</p> <p>(Provides:</p> <ol style="list-style-type: none"> (1) that the occupational tax on wagering would be increased to \$1,000 per annum for principals and agents; (2) for an imposition of an occupational tax on wagering in the amount of \$100 on punch-board operators, pick-up men, and other employees; (3) that the Internal Revenue Service would be affirmatively prohibited from disclosing to outside sources any information submitted by the tax-paying gambler; (4) that the minimum mandatory penalty for a non-willful violation would be abolished, and establishes a separate felony provisions; and (5) for the restrictive use of certain testimony provided by a witness under compulsion (self-incrimination).) 	May 5, 1970	<p>May 5, 1970.—Reported to the Senate by Senate Judiciary Committee (S. Rept. 91-840), and referred to Senate Finance Committee.</p> <p>May 7, 1970.—Referred to Bureau of the Budget, Departments of the Treasury and Justice.</p> <p>Aug. 21, 1970.—Favorable, if amended, report from Bureau of the Budget.</p> <p>Aug. 21, 1970.—Favorable report, but suggests amendments from Department of the Treasury.</p> <p>Aug. 25, 1970.—Favorable report, but suggests amendments from Department of Justice.</p>
<p>S. 1634</p> <p>Mr. Baker</p> <p>and Messrs. Bellmon, Cook, Cooper, Cotton, Dole, Dominick, Fannin, Goodell, Griffin, Gurney, Hansen, Javits, Jordan of Idaho, Murphy, Packwood, Pearson, Percy, Scott, Thurmond, and Tower.</p> <p>To provide for the sharing with the State and local governments of a portion of the tax revenues received by the United States. (Establishes a Council on Tax Sharing and provides for revenue-sharing payments as follows: $\frac{1}{4}$ of 1 percent for fiscal year 1970; $\frac{1}{2}$ of 1 percent for fiscal year 1971; and 1 percent for fiscal year 1972 and thereafter.)</p>	Mar. 24, 1969	<p>Mar. 24, 1969.—Statement by Senator Baker introducing this bill (Congressional Record S3131).</p> <p>Mar. 26, 1969.—Referred to Bureau of the Budget and Department of the Treasury.</p>
<p>S. 1636</p> <p>Mr. Ribicoff</p> <p>To amend title III of the Trade Expansion Act of 1962 with respect to the criteria for establishing eligibility for tariff adjustment and other adjustment assistance, and for other purposes. (Liberalizes Trade Expansion Act of 1962 governing escape clause and adjustment assistance provisions for firms and workers.)</p>	Mar. 24, 1969	<p>Mar. 24, 1969.—Statement by Senator Ribicoff introducing this bill (Congressional Record S3054).</p> <p>Mar. 25, 1969.—Referred to Bureau of the Budget, U.S. Tariff Commission, and Departments of the Treasury, State, Commerce, and Labor.</p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
<p>S. 1650★ Mar. 24, 1969</p> <p>Mr. Long</p> <p>To amend ch. 19 of title 38, United States Code, to provide double indemnity coverage under Servicemen's Group Life Insurance for members of the uniformed services assigned to duty in a combat zone.</p>	<p>Mar. 24, 1969.—Statement by Senator Long introducing this bill (Congressional Record S3146).</p> <p>Mar. 25, 1969.—Referred to Bureau of the Budget, Veterans' Administration, and Departments of the Treasury and Defense.</p> <p>July 9, 1969.—Report from the Veterans' Administration. (Defer comment.)</p> <p>July 10, 1969.—Public hearing.—Printed.</p> <p>July 23, 1969.—Report from the Bureau of the Budget. (Prefers deferment until study is completed by the Veterans' Administration.)</p> <p>Aug. 6, 1969.—Report from Department of the Treasury. (Prefers deferment until study is completed by the Veterans' Administration.)</p> <p>Aug. 8, 1969.—Reported favorably by the Subcommittee on Veterans' Legislation with amendment extending double indemnity coverage to servicemen assigned to extrahazardous duty.</p> <p>Sept. 16, 1969.—Reported favorably to Senate as amended by subcommittee. (S. Rept. 91-401.)</p> <p>Sept. 18, 1969.—Passed Senate with committee amendments.</p> <p>Sept. 19, 1969.—Referred to House Committee on Veterans' Affairs.</p>
<p>S. 1665 Mar. 24, 1969</p> <p>Mr. Bennett and Mr. Sparkman</p> <p>Relating to the income tax treatment of certain distributions pursuant to the Bank Holding Company Act of 1960.</p>	<p>Mar. 24, 1969.—Statement by Senator Bennett introducing this bill (Congressional Record S3186).</p> <p>Mar. 25, 1969.—Referred to Bureau of the Budget and Departments of the Treasury and Justice.</p>
<p>S. 1691★ Mar. 26, 1969</p> <p>Mr. Harris and Mr. Hart</p> <p>To remove the limitation on the number of civilian employees in the Division of Indian Health, within the Department of Health, Education, and Welfare.</p>	<p>Mar. 26, 1969.—Statement by Senator Harris introducing this bill (Congressional Record S3218).</p> <p>Mar. 27, 1969.—Referred to Bureau of the Budget and Departments of the Treasury and Health, Education, and Welfare.</p> <p>July 22, 1969.—Employee limitation repealed pursuant to Second Supplemental Appropriation Act of 1969; Public Law 91-47.</p>

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

TITLE AND DESCRIPTION

TITLE AND DESCRIPTION	DATE	ACTION
<p>S. 1692</p> <p>Mr. Pearson</p> <p>To provide for an income tax credit or deduction for certain political contributions, to revise the laws relating to corrupt election practices, and for other purposes.</p> <p>(Provides:</p> <ol style="list-style-type: none"> (1) tax credit up to \$10 (\$20 joint return) or (2) tax deduction of any political contribution up to \$500; (3) contribution may be made to a national, senatorial or congressional campaign committee, or State or local committee of a political party on ballot in 10 or more States in last presidential election year, or to a candidate of such a party for Federal office in a general, special, or primary election or in a party convention; (4) prohibits any political contribution by anyone contracting with the Federal Government; (5) reporting requirements by all political committees; (6) a "Registry of Election Finance" in GAO to receive registration statements and financial reports; (7) public disclosure of campaign spending by political committees and candidates; (8) deletion of limitation on political contributions and expenditures; and (9) establishment of a 12-man Advisory Board of the Registry of Election Finance.) 	<p>Mar. 26, 1969,</p>	<p>Mar. 26, 1969.—Statement by Senator Pearson introducing this bill (Congressional Record S3221).</p> <p>Apr. 8, 1969.—Referred to Bureau of the Budget and Departments of the Treasury and Justice.</p>
<p>S. 1693</p> <p>Mr. Nelson and Messrs. Hart, Mondale, and Muskie.</p> <p>To establish a National Commission on Federal Tax Sharing.</p>	<p>Mar. 26, 1969</p>	<p>Mar. 26, 1969.—Statement by Senator Nelson introducing this bill (Congressional Record S3227).</p> <p>Apr. 8, 1969.—Referred to Bureau of the Budget and Department of the Treasury.</p>
<p>S. 1701★</p> <p>Mr. Percy</p> <p>To remove the limitations on the rates of interest or investment yield on Government savings bonds.</p>	<p>Mar. 27, 1969</p>	<p>Mar. 27, 1969.—Statement by Senator Percy introducing this bill (Congressional Record S3317).</p> <p>Apr. 1, 1969.—Referred to Bureau of the Budget and Department of the Treasury.</p> <p>Nov. 28, 1969.—Report from Department of the Treasury. (Prefers H.R. 14020.)</p> <p>(See H.R. 14020 (Doc. 1024) for further action on this subject.)</p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 1717★ Mar. 27, 1969</p> <p>Mr. Yarborough</p> <p>To amend the Internal Revenue Code of 1954 to increase from \$600 to \$1,200 the personal income tax exemptions of a taxpayer (including the exemption for a spouse, the exemptions for a dependent, and the additional exemptions for old age and blindness).</p>	Mar. 27, 1969	<p>Mar. 27, 1969.—Statement by Senator Yarborough introducing this bill (Congressional Record S3380).</p> <p>Apr. 1, 1969.—Referred to Bureau of the Budget and Department of the Treasury. (See H.R. 13270 (Doc. 1020) for further action on this subject.)</p>
<p>S. 1725 Apr. 1, 1969</p> <p>Mr. Mathias</p> <p>To amend the Internal Revenue Code of 1954 to provide for a deduction from gross income for expenses of one visit annually between a member of the U.S. Armed Forces and his immediate family. (Provides income tax deduction for expenses incurred (up to \$20 per day, not in excess of 21 days) for one visit per year between a member of the U.S. Armed Forces and his family.)</p>	Apr. 1, 1969	<p>Apr. 3, 1969.—Referred to Bureau of the Budget and Departments of the Treasury and Defense.</p>
<p>S. 1735★ Apr. 1, 1969</p> <p>Mr. Hartke</p> <p>To increase from \$600 to \$1,000 the personal income tax exemptions of a taxpayer (including the exemption for a spouse, the exemption for a dependent, and the additional exemption for old age or blindness).</p>	Apr. 1, 1969	<p>Apr. 3, 1969.—Referred to Bureau of the Budget and Department of the Treasury. (See H.R. 13270 (Doc. 1020) for further action on this subject.)</p>
<p>S. 1739★ Apr. 1, 1969</p> <p>Mr. Gore</p> <p>To extend the health insurance program established by title XVIII of the Social Security Act to disabled workers who have not attained age 65 but are receiving disability insurance benefits under title II of the Social Security Act or the Railroad Retirement Act of 1937, and to amend title II of the Social Security Act to provide for cost-of-living adjustments in the benefits payable thereunder and to increase the annual amount individuals are permitted to earn without suffering deductions from the insurance benefits to which they are entitled thereunder.</p> <p>(Bill:</p> <ol style="list-style-type: none"> (1) Extends medicare to the disabled; (2) increases social security benefits automatically as the cost of living rises; and (3) increases the earnings limitation from present \$1,680 to \$2,400.) 	Apr. 1, 1969	<p>Apr. 1, 1969.—Statement by Senator Gore introducing this bill (Congressional Record S3417).</p> <p>Apr. 4, 1969.—Referred to Bureau of the Budget, Railroad Retirement Board, and Departments of the Treasury and Health, Education, and Welfare.</p> <p>Sept. 18, 1970.—Report from Bureau of the Budget—see testimony of Secretary of Health, Education, and Welfare. (H.R. 17550.)</p> <p>Sept. 18, 1970.—Report from Department of Health, Education, and Welfare. (See hearings on H.R. 17550.)</p> <p>Dec. 7, 1970.—Report from Department of the Treasury. (Defers to Department of Health, Education, and Welfare.) (See H.R. 17550 for further action on this subject.)</p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 1757 Mr. Moss</p> <p>To amend the Internal Revenue Code of 1954 to provide that a child's insurance benefit received by an individual under the Social Security Act shall be disregarded in determining whether such individual is a dependent of a taxpayer.</p>	Apr. 1, 1969	<p>Apr. 1, 1969.—Statement by Senator Moss introducing this bill (Congressional Record S3433). Apr. 4, 1969.—Referred to Bureau of the Budget and Departments of the Treasury and Health, Education, and Welfare.</p>
<p>S. 1769 Mr. Cannon</p> <p>To assist individuals to obtain retirement benefits protected against increases in the cost of living by providing for the issuance by the Treasury of a new series of bonds containing adjustments, under certain conditions, in maturity and redemption values to compensate for increases in the cost of living which may be purchased by individuals and eligible institutions.</p>	Apr. 3, 1969	<p>Apr. 3, 1969.—Statement by Senator Cannon introducing this bill (Congressional Record S3521). Apr. 8, 1969.—Referred to Bureau of the Budget and Department of the Treasury. July 17, 1969.—Adverse report from Bureau of the Budget. July 17, 1969.—Adverse report from Department of the Treasury.</p>
<p>S. 1773★ Mr. Hart</p> <p>To amend the Internal Revenue Code of 1954 to impose a minimum income tax. (Provides for a minimum income tax on individuals and corporations. Items to be taken into account are: (1) capital gains; (2) percentage depletion; and (3) accelerated depreciation on real property.)</p>	Apr. 3, 1969	<p>Apr. 3, 1969.—Statement by Senator Hart introducing this bill (Congressional Record S3525). Apr. 8, 1969.—Referred to Bureau of the Budget and Department of the Treasury. (See H.R. 13270 (Doc. 1020) for further action on this subject.)</p>
<p>S. 1781 Mr. Randolph and Messrs. Baker, Bayh, Byrd of West Virginia, Gore, McGee, Metcalf, Schweiker, and Scott.</p> <p>To amend title II of the Social Security Act to eliminate the reduction in disability insurance benefits which is presently required in the case of an individual receiving workmen's compensation benefits. (Provides removal of present limitation on combined disability insurance and workmen's compensation benefits to 80 percent of average earnings.)</p>	Apr. 3, 1969	<p>Apr. 3, 1969.—Statement by Senator Randolph introducing this bill (Congressional Record S3526). Apr. 8, 1969.—Referred to Bureau of the Budget and Departments of the Treasury and Health, Education, and Welfare. Feb. 9, 1970.—Adverse report from Bureau of the Budget. Mar. 13, 1970.—Report from Department of Health, Education, and Welfare. (Prefers deferment until Advisory Council has made recommendations.)</p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 1789★ Mr. Baker To amend the Internal Revenue Code of 1954 to increase the amount of the deduction for each personal exemption to \$1,200.</p>	Apr. 14, 1969	<p>Apr. 14, 1969.—Statement by Senator Baker introducing this bill (Congressional Record S3612). Apr. 15, 1969.—Referred to Bureau of the Budget and Department of the Treasury. (See H.R. 13270 (Doc. 1020) for further action on this subject.)</p>
<p>S. 1794★ Mr. Moss To amend the Internal Revenue Code of 1954 to increase the amount of the deduction for each personal exemption to \$1,200.</p>	Apr. 14, 1969	<p>Apr. 14, 1969.—Statement by Senator Moss introducing this bill (Congressional Record S3615). Apr. 16, 1969.—Referred to Bureau of the Budget and Department of the Treasury. (See H.R. 13270 (Doc. 1020) for further action on this subject.)</p>
<p>S. 1795★ Mr. Ribicoff and Messrs. Bennett, Bible, Boggs, Brooke, Byrd of West Virginia, Dodd, Ervin, Fannin, Gravel, Gurney, Inouye, Jackson, Javits, Mathias, McGee, McIntyre, Miller, Moss, Muskie, Packwood, Pell, Randolph, Saxbe, Scott, Thurmond, Tower, and Tydings. To amend the Internal Revenue Code of 1954 to encourage the abatement of water and air pollution by permitting the amortization for income tax purposes of the cost of abatement works over a period of 36 months.</p>	Apr. 14, 1969	<p>Apr. 14, 1969.—Statement by Senator Ribicoff introducing this bill (Congressional Record S3616). Apr. 16, 1969.—Referred to Bureau of the Budget and Departments of the Treasury, Health, Education, and Welfare, and Agriculture. Apr. 22, 1969.—Referred to Department of the Interior. (See H.R. 13270 (Doc. 1020) for further action on this subject.)</p>
<p>S. 1800★ Mr. Young of Ohio To amend the Internal Revenue Code of 1954 to increase the amount of the deduction for each personal exemption to \$1,000.</p>	Apr. 14, 1969	<p>Apr. 14, 1969.—Statement by Senator Young introducing this bill (Congressional Record S3621). Apr. 23, 1969.—Referred to Bureau of the Budget and Department of the Treasury. (See H.R. 13270 (Doc. 1020) for further action on this subject.)</p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
S. 1806—Continued	
<p>(3) Increased Federal funds for medicaid with—Continued</p> <p>(c) inclusion under medicaid of any person or family whose income is less than 150% of the corresponding cash assistance standard; and</p> <p>(d) requirement that State also have program of services to prevent and reduce dependency.</p> <p>(4) 100% Federal funding of the Work Incentive Program beginning fiscal year 1973 or when State begins operation of a new program of assistance payments to needy persons under this act;</p> <p>(5) Increase from \$4 million to \$10 million in authorization for public assistance demonstration projects beginning fiscal year 1973; and</p> <p>(6) Requirement of maintenance of State and local tax effort.)</p>	
<p>S. 1812★ Apr. 15, 1969</p> <p>Mr. Anderson and Messrs. Ribicoff, Dodd, Eastland, McGovern, and Yarborough.</p> <p>To amend title XVIII of the Social Security Act so as to include chiropractor's services among the benefits provided by the insurance program established by part B of such title.</p>	<p>Apr. 16, 1969.—Referred to Bureau of the Budget and Departments of the Treasury and Health, Education, and Welfare.</p> <p>Sept. 18, 1970.—Report from Bureau of the Budget—see testimony of Secretary of Health, Education, and Welfare. (H.R. 17550.)</p> <p>Sept. 18, 1970.—Report from Department of Health, Education, and Welfare. (See hearings on H.R. 17550.)</p> <p>Dec. 7, 1970.—Report from Department of the Treasury. (Defers to Department of Health, Education, and Welfare.) (See H.R. 17550 for further action on this subject.)</p>
<p>S. 1815 Apr. 15, 1969</p> <p>Mr. Tydings</p> <p>To amend sec. 5517 of title 5, United States Code, to authorize certain agreements relating to withholding of State income taxes. (Provides for the voluntary withholding of Maryland and Virginia income taxes by the Clerk of the House and Architect of the Capitol.)</p>	<p>Apr. 15, 1969.—Statement by Senator Tydings introducing this bill (Congressional Record S3005).</p> <p>Apr. 16, 1969.—Referred to Bureau of the Budget and Department of the Treasury.</p> <p>Sept. 29, 1969.—Report from Bureau of the Budget. (No objection.)</p> <p>Oct. 28, 1969.—Report from Department of the Treasury. (No objection.)</p>
<p>S. 1821 Apr. 15, 1969</p> <p>Mr. Pastore</p> <p>To amend the Internal Revenue Code of 1954 to allow a deduction to State policemen for amounts paid for meals while on duty.</p>	<p>Apr. 16, 1969.—Referred to Bureau of the Budget and Department of the Treasury.</p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 1827★ Apr. 15, 1969</p> <p>Mr. Harris and Messrs. Anderson, Hart, McGovern, Metcalf, Mondale, Moss, and Young of Ohio</p> <p>To amend the Internal Revenue Code of 1954 to impose a minimum income tax, to require the allocation of deductions allowed to individuals in certain circumstances, and for other purposes. (Provides for a minimum income tax on individuals, corporations, trusts, and estates. Items to be adjusted are:</p> <ol style="list-style-type: none"> (1) interest on State and local bonds; (2) capital gains; (3) percentage depletion; (4) accelerated depreciation on real property; (5) unrealized appreciation in gifts to charity; (6) exercise of qualified stock options; and (7) intangible drilling and development costs.) 	<p>Apr. 15, 1969.—Statement by Senator Harris introducing this bill (Congressional Record S3702).</p> <p>Apr. 17, 1969.—Referred to Bureau of the Budget and Department of the Treasury. (See H.R. 13270 (Doc. 1020) for further action on this subject.)</p>	
<p>S. 1828★ Apr. 15, 1969</p> <p>Mr. Harris and Messrs. Hart, McGovern, Mondale, Moss, Yarborough, and Young of Ohio</p> <p>To amend the Internal Revenue Code of 1954 to increase the minimum standard deduction. (Provides for an increase in the minimum standard deduction to \$600 plus \$100 for each allowable exemption.)</p>	<p>Apr. 15, 1969.—Statement by Senator Harris introducing this bill (Congressional Record S3702).</p> <p>Apr. 16, 1969.—Referred to Bureau of the Budget and Department of the Treasury. (See H.R. 13270 (Doc. 1020) for further action on this subject.)</p>	
<p>S. 1829★ Apr. 15, 1969</p> <p>Mr. Harris and Messrs. Hart, Mondale, Moss, Yarborough, and Young of Ohio</p> <p>To amend the Internal Revenue Code of 1954 to reduce and extend the tax surcharge and to suspend the investment credit during the remaining period of applicability of the tax surcharge. (Provides for a surtax of 7 percent to be imposed on individuals and corporations from July 1, 1969, to July 1, 1970. Also provides for suspension of investment tax credit from Apr. 16, 1969, to July 1, 1970.)</p>	<p>Apr. 15, 1969.—Statement by Senator Harris introducing this bill (Congressional Record S3702).</p> <p>Apr. 17, 1969.—Referred to Bureau of the Budget and Department of the Treasury. (See H.R. 13270 (Doc. 1020) for further action on this subject.)</p>	
<p>S. 1849★ Apr. 18, 1969</p> <p>Mr. Anderson and Mr. Gore</p> <p>To amend title XIX of the Social Security Act to permit States greater flexibility in establishing and modifying medicaid plans. (Repeals sections of medicaid law which: (1) according to the interpretation of the Department of Health, Education, and Welfare, would prevent a State from making any reduction in the scope of services provided under the program; and (2) would require comprehensive coverage and services under the program by 1975.)</p>	<p>Apr. 18, 1969.—Statement by Senator Anderson introducing this bill (Congressional Record S3813).</p> <p>Apr. 21, 1969.—Referred to Bureau of the Budget and Departments of the Treasury and Health, Education, and Welfare.</p> <p>May 27, 1969.—Report from Department of Health, Education, and Welfare. (Prefers delay until review is completed.)</p> <p>May 29, 1969.—Modified version adopted as committee amendment to H.R. 5833. (See H.R. 5833 (Doc. 1012) for further action.)</p>	

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 1850</p> <p>Apr. 18, 1969</p> <p>Mr. Anderson and Mr. Montoya</p> <p>To provide for the free entry of certain tools and equipment imported for the use of Eastern New Mexico University in establishing a program of training in watch repairing.</p>	<p>Apr. 21, 1969.—Referred to Bureau of the Budget, U.S. Tariff Commission, and Departments of the Treasury, State, and Commerce.</p> <p>June 8, 1970.—Noncommittal report from Department of the Treasury.</p> <p>June 8, 1970.—Adverse report from Bureau of the Budget.</p> <p>June 10, 1970.—Adverse report from Department of State.</p> <p>June 12, 1970.—Report from U.S. Tariff Commission. (Suggests amendments.)</p> <p>July 1, 1970.—Adverse report from Department of Commerce.</p>	
<p>S. 1858</p> <p>Apr. 18, 1969</p> <p>Mr. Kennedy and Messrs. Bayh, Brooke, Cranston, Goodell, Harris, Hart, Javits, Mondale, Mundt, Pell, Scott, Williams of New Jersey, and Young of Ohio</p> <p>To amend the Sugar Act of 1948 to terminate the quota for South Africa.</p>	<p>Apr. 18, 1969.—Statement by Senator Kennedy introducing this bill (Congressional Record S3828).</p> <p>Apr. 21, 1969.—Referred to Bureau of the Budget, U.S. Tariff Commission, and Departments of the Treasury, State, Agriculture, Labor, and Commerce.</p>	
<p>S. 1867</p> <p>Apr. 18, 1969</p> <p>Mr. Inouye</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. (Provides a deduction for adoption expenses up to \$1,000 for each child.)</p>	<p>Apr. 18, 1969.—Statement by Senator Inouye introducing this bill (Congressional Record S3816).</p> <p>Apr. 21, 1969.—Referred to Bureau of the Budget and Department of the Treasury.</p>	
<p>S. 1868</p> <p>Apr. 18, 1969</p> <p>Mr. Inouye</p> <p>To amend the Internal Revenue Code of 1954 to provide a separate occupational tax for limited retail dealers in distilled spirits.</p>	<p>Apr. 21, 1969.—Referred to Bureau of the Budget and Department of the Treasury.</p>	

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 1869</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.</p>	Apr. 18, 1969	Apr. 21, 1969.—Referred to Bureau of the Budget and Department of the Treasury.
<p>S. 1870</p> <p>Mr. Inouye</p> <p>To amend title 3 of the Sugar Act of 1948 to provide for the establishment of fair and reasonable minimum wage rates for workers employed on sugar farms, and for other purposes.</p>	Apr. 18, 1969	<p>Apr. 21, 1969.—Referred to Bureau of the Budget, U.S. Tariff Commission, and Departments of the Treasury, Agriculture, Commerce, Labor, and State.</p> <p>Feb. 10, 1970.—Noncommittal report from Department of the Treasury.</p>
<p>S. 1896★</p> <p>Mr. Hartke and Messrs. Bayh, Gravel, Hart, McGee, Moss, Pell, Randolph, Scott, Yarborough, and Young of Ohio</p> <p>To amend title XVIII of the Social Security Act to include dental care, eye care, dentures, eyeglasses, and hearing aids among the benefits provided by the insurance program established by part B of such title.</p> <p>(Provides coverage of dental care, including dentures, eye care, including eyeglasses, and hearing aids under part B, supplemental medical insurance, under medicare.)</p>	Apr. 18, 1969	<p>Apr. 18, 1969.—Statement by Senator Hartke introducing this bill (Congressional Record S3818).</p> <p>Apr. 21, 1969.—Referred to Bureau of the Budget and Departments of the Treasury and Health, Education, and Welfare, and Labor.</p> <p>Sept. 18, 1970.—Report from Bureau of the Budget—see testimony of Secretary of Health, Education, and Welfare. (H.R. 17550.)</p> <p>Sept. 18, 1970.—Report from Department of Health, Education, and Welfare. (See hearings on H.R. 17550.)</p> <p>Dec. 7, 1970.—Report from Department of the Treasury. (Defers to Department of Health, Education, and Welfare.) (See H.R. 17550 for further action on this subject.)</p>
<p>S. 1908★</p> <p>Mr. Stevens</p> <p>To amend the Internal Revenue Code of 1954 to provide that the basic amount of each personal exemption shall be \$1,000 and to provide for annual adjustments in such amounts to compensate for differentials in the cost of living in the various Internal Revenue Districts.</p>	Apr. 22, 1969	<p>Apr. 22, 1969.—Statement by Senator Stevens introducing this bill (Congressional Record S3963).</p> <p>Apr. 24, 1969.—Referred to Bureau of the Budget and Department of the Treasury. (See H.R. 13370 (Doc. 1020) for further action on this subject.)</p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
<p>S. 1931 Apr. 22, 1969</p> <p>Mr. Murphy</p> <p>To provide full Federal financing of payments made under the public assistance provisions of the Social Security Act to recipients who do not meet the duration-of-residence requirements of the applicable State plan, where such payments must nonetheless be made because of court determinations that such requirements are unconstitutional.</p>	<p>Apr. 22, 1969.—Statement by Senator Murphy introducing this bill (Congressional Record S3084).</p> <p>Apr. 24, 1969.—Referred to Bureau of the Budget and Departments of the Treasury and Health, Education, and Welfare.</p> <p>Jan. 10, 1970.—Report from Bureau of the Budget. (Prefers administration proposal—S. 2086.)</p> <p>Jan. 23, 1970.—Report from Department of the Treasury. (Prefers administration proposal—S. 2086.)</p> <p>Jan. 30, 1970.—Report from Department of Health, Education, and Welfare. (Prefers administration proposal—S. 2086.)</p>
<p>S. 1942★ Apr. 25, 1969</p> <p>Mr. Cotton and Messrs. Allott, Baker, Boggs, Cook, Curtis, Dirksen, Dominick, Ervin, Fannin, Fong, Hansen, Hruska, Javits, Jordan of Idaho, Mundt, Murphy, Pell, Scott, Mrs. Smith, Messrs. Thurmond, Tower, and Tydings</p> <p>To amend the Internal Revenue Code of 1954 to encourage the construction of facilities to control water and air pollution by allowing a tax credit for expenditures incurred in constructing such facilities and by permitting the deduction, or amortization over a period of 1 to 5 years, of such expenditures.</p>	<p>Apr. 25, 1969.—Statement by Senator Cotton introducing this bill (Congressional Record S4119).</p> <p>Apr. 28, 1969.—Referred to Bureau of the Budget and Department of the Treasury. (See <i>H.R. 13270 (Doc. 1020)</i> for further action on this subject.)</p>
<p>S. 1945 Apr. 25, 1969</p> <p>Mr. Boggs</p> <p>To amend the Internal Revenue Code of 1954 to include losses caused by termites as casualty losses.</p>	<p>Apr. 28, 1969.—Referred to Bureau of the Budget and Department of the Treasury.</p>
<p>S. 1959★ Apr. 25, 1969</p> <p>Mr. Harris and Messrs. Brooke, Hart, Inouye, Javits, Kennedy, McCarthy, McGee, McIntyre, Mondale, Muskie, Nelson, Ribicoff, Tydings, Williams of New Jersey, Yarborough, and Young of Ohio</p> <p>To amend title IV of the Social Security Act to repeal the provisions limiting the number of children with respect to whom Federal payments may be made under the program of aid to families with dependent children.</p> <p>(Repeals the limitation or "freeze" placed on number of children eligible for Federal aid under the AFDC program.)</p>	<p>Apr. 25, 1969.—Statement by Senator Harris introducing this bill (Congressional Record S4131).</p> <p>Apr. 28, 1969.—Referred to Bureau of the Budget and Departments of the Treasury and Health, Education, and Welfare.</p> <p>May 29, 1969.—Subject matter adopted as a committee amendment to H.R. 8644 (Doc. 1007). (See <i>H.R. 8644 (Doc. 1007)</i> for further action)</p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
S. 1960	Apr. 25, 1969	Apr. 25, 1969.—Statement by Senator Harris introducing this bill (Congressional Record S4131).
Mr. Harris and Messrs. Brooke, Hart, Inouye, Javits, Kennedy, McCarthy, McGee, McIntyre, Mondale, Muskie, Nelson, Ribicoff, Tydings, Williams of New Jersey, Yarborough, and Young of Ohio		Apr. 28, 1969.—Referred to Bureau of the Budgets and Departments of the Treasury and Health, Education, and Welfare.
To amend the Social Security Act so as to revise certain provisions thereof relating to public assistance which were enacted or amended by the Social Security Amendments of 1967, to improve the program of aid to families with dependent children established by title IV of such Act, and for other purposes.		
(Bill would:		
<ol style="list-style-type: none"> (1) require States to broaden Aid to Families with Dependent Children (AFDC) to include all families with children whose total family income is less than the State AFDC standard; (2) increase earned income exemption from present \$30 monthly plus one-third of additional earnings to \$50 monthly plus one-half of additional earnings; make this exemption mandatory for the aged and disabled (as well as the blind and recipients of AFDC, for whom an earned income exemption is mandatory under present law); (3) remove requirement of work experience in order to be eligible to receive AFDC as an unemployed father; (4) permit States to provide AFDC to a family whose unemployed father receives unemployment compensation; (5) increase limit on training incentive payment from \$30 per month to \$20 per week; (6) increase Federal share of Work Incentive Program costs from 80% to 90%; (7) permit Federal matching for emergency assistance up to 60 days instead of the 30 days under present law; (8) provide in all cash assistance titles that eligibility for assistance "be determined in a manner consistent with simplicity of administration and the best interests of the recipients"; (9) require HEW study of ways to make the welfare system more responsive to the needs of welfare recipients and more active in their behalf; (10) exempt from mandatory referral to the Work Incentive Program mothers with preschool children and any other mothers actually caring for children under 16 attending school (except for the mothers' training or employment during work hours); (11) provide regular AFDC payments (rather than protective payments as under present law) to children whose parents refuse to participate in the Work Incentive Program; (12) require that any work under the Work Incentive Program not covered by the Federal minimum wage be compensated at the minimum wage applicable to newly covered workers; and (13) modify the title XIX (medicaid) limitation from the present 133½% of maximum AFDC payments to 133½% of State AFDC standards.) 		

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 1965 Apr. 25, 1969</p> <p>Mr. Tydings</p> <p>To remit a share of Federal tax revenues to State and local governments, and to establish a Commission for Federalism to allot such revenues and to report on their use to the Congress. (Establishes a Commission for Federalism to allot moneys appropriated by the Treasury to the States in the amount of \$2.5 billion for fiscal year ending June 30, 1971, \$3 billion for fiscal year ending June 30, 1972, and \$3.5 billion for fiscal year ending June 30, 1973, on a tax sharing basis.)</p>	<p>Apr. 25, 1969.—Statement by Senator Tydings introducing this bill (Congressional Record S4182).</p> <p>Apr. 28, 1969.—Referred to Bureau of the Budget and Department of the Treasury</p>	
<p>S. 2002 Apr. 29, 1969</p> <p>Mr. Cooper</p> <p>To amend ch. 19 of title 38, United States Code, in order to provide for the automatic reinstatement of servicemen's group life insurance in the case of members of the uniformed services who are returned to duty after an absence without leave of more than 31 days.</p>	<p>Apr. 29, 1969.—Statement by Senator Cooper introducing this bill (Congressional Record S4202).</p> <p>May 7, 1969.—Referred to Bureau of the Budget, Veterans' Administration, and Departments of the Treasury and Defense.</p> <p>Aug. 8, 1969.—Report from Bureau of the Budget. (Favorable if amended.)</p> <p>Aug. 11, 1969.—Report from Veterans' Administration. (Favorable with amendment.)</p> <p>Oct. 13, 1969.—Noncommittal report from Department of the Treasury.</p>	
<p>S. 2003★ Apr. 29, 1969</p> <p>Mr. Long</p> <p>To provide a special Government life insurance program for veterans of the Vietnam era. (Establishes a Government life insurance program for Vietnam-era veterans; insurance would pay dividends and be available in plans under which the premium would stay constant throughout the veteran's life.)</p>	<p>Apr. 29, 1969.—Statement by Senator Long introducing this bill (Congressional Record S4202).</p> <p>May 1, 1969.—Referred to Bureau of the Budget, Veterans' Administration, and Departments of the Treasury and Defense.</p> <p>July 9, 1969.—Report from the Veterans' Administration. (Defers comment.)</p> <p>July 10, 1969.—Public hearing. Printed.</p> <p>July 23, 1969.—Report from Bureau of the Budget. (Prefers deferment until study is completed by the Veterans' Administration.)</p> <p>Aug. 8, 1969.—Reported favorably by the Subcommittee on Veterans' Legislation with amendment permitting veteran to apply for (if not done within 120 days of discharge) within 6 months of first marriage, occurring within 5 years of discharge.</p> <p>Sept. 16, 1969.—Reported favorably to the Senate with amendment of subcommittee. (S. Rept. 91-399.)</p> <p>Sept. 18, 1969.—Passed Senate with committee amendment.</p> <p>Sept. 19, 1969.—Referred to House Committee on Veterans' Affairs.</p>	
<p>S. 2006 Apr. 29, 1969</p> <p>Mr. Magnuson</p> <p>To amend the Internal Revenue Code of 1954 to provide for the nonrecognition of gain on certain transfers of property pursuant to a decree of divorce or of separate maintenance or a written separation agreement.</p>	<p>May 1, 1969.—Referred to Bureau of the Budget and Department of the Treasury.</p>	

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 2030</p> <p>Mr. Curtis</p> <p>To amend titles X and XVI of the Social Security Act to prohibit any State from imposing a lien on a blind individual's property as a condition of aid or assistance thereunder.</p>	<p>May 1, 1969</p>	<p>May 2, 1969.—Referred to Bureau of the Budget and Departments of the Treasury and Health, Education, and Welfare.</p> <p>Jan. 19, 1970.—Report from Bureau of the Budget. (Prefers administration proposal—S. 2086.)</p> <p>Jan. 23, 1970.—Report from Department of the Treasury. (Prefers administration proposal—S. 2086.)</p> <p>Jan. 30, 1970.—Report from Department of Health, Education, and Welfare. (Prefers administration proposal—S. 2086.)</p>
<p>S. 2039★</p> <p>Mr. Nelson</p> <p>To amend the Internal Revenue Code of 1954 to raise needed additional revenues by tax reform.</p> <p>(Provides:</p> <ol style="list-style-type: none"> (1) that property acquired from a decedent will have the same basis as that of the decedent; (2) repeal of unlimited charitable deduction provision; (3) repeal of stock option provisions; (4) repeal of dividend exclusion; (5) repeal of multiple surtax exemptions for corporations. (6) change in definition of industrial development bonds; (7) establishment of Federal Municipal Bond Guarantee Corp.; (8) reduction of percentage depletion rates to 15 percent; (9) increase in gift tax rates; (10) repeal of use of certain Federal bonds to pay estate taxes; (11) limitation on farm deductions to farm income plus \$15,000; (12) gains from sale of real property shall be ordinary income to the extent of previous depreciation deductions; and (13) repeal of investment tax credit.) 	<p>May 1, 1969</p>	<p>May 1, 1969.—Statement by Senator Nelson introducing this bill (Congressional Record S4485).</p> <p>May 2, 1969.—Referred to Bureau of the Budget and Department of the Treasury.</p> <p>(See H.R. 13270 (Doc. 1020) for further action on this subject.)</p>
<p>S. 2043</p> <p>Mr. Baker</p> <p>To regulate imports of ferroalloys and related products into the United States.</p> <p>(Establishes import quotas on ferroalloys and related products based on the percentage of total imports to total domestic consumption during the years 1961-65.)</p>	<p>May 1, 1969</p>	<p>May 5, 1969.—Referred to Bureau of the Budget, U.S. Tariff Commission, and Departments of the Treasury, Commerce, and State.</p>
<p>S. 2075★</p> <p>Mr. Williams of Delaware</p> <p>To deny tax-exempt status to private foundations and organizations engaging in improper transactions with certain Government officials, and to impose an income tax of 100 percent on income received by such officials and former officials from such foundations and organizations.</p>	<p>May 8, 1969</p>	<p>May 8, 1969.—Statement by Senator Williams introducing this bill (Congressional Record S4804).</p> <p>May 12, 1969.—Referred to Bureau of the Budget and Department of the Treasury.</p> <p>June 4, 1969.—Public hearings—Printed.</p> <p>June 9, 1969.—Referred to Department of Justice and the Civil Service Commission.</p> <p>June 25, 1969.—Adverse report from the Civil Service Commission. (See H.R. 9951 (Doc. 1014) for further action.)</p> <p>July 30, 1969.—Committee amendment to H.R. 9951 on this subject withdrawn by Senator Williams of Delaware.</p> <p>(See H.R. 13270 (Doc. 1020) for further action on this subject.)</p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
<p>S. 2083 May 8, 1969</p> <p>Mr. Ribicoff and Mr. Dodd</p> <p>To provide for orderly trade in antifriction ball and roller bearings and parts thereof.</p> <p>(Authorizes President to negotiate agreements with foreign countries establishing import quotas on antifriction bearings equal to the average annual consumption during the 6 years immediately preceding the year in which the limitation is to become effective in relation to average annual imports from 1961-66.)</p>	<p>May 12, 1969.—Referred to Bureau of the Budget, U.S. Tariff Commission, and Departments of the Treasury, State, and Commerce.</p>
<p>S. 2088★ May 8, 1969</p> <p>Mr. Pell</p> <p>To amend title II of the Social Security Act to provide that benefits payable thereunder shall be periodically increased or decreased so as to correspond to increases or decreases in the cost of living.</p>	<p>May 8, 1969.—Statement by Senator Pell introducing this bill (Congressional Record S4690).</p> <p>May 12, 1969.—Referred to Bureau of the Budget and Departments of the Treasury and Health, Education, and Welfare.</p> <p>Sept. 18, 1970.—Report from Bureau of the Budget—see testimony of Secretary of Health, Education, and Welfare. (H.R. 17550.)</p> <p>Sept. 18, 1970.—Report from Department of Health, Education, and Welfare. (See hearings on H.R. 17550.)</p> <p>Dec. 7, 1970.—Report from Department of the Treasury. (Defers to Department of Health, Education, and Welfare.) <i>(See H.R. 17550 for further action on this subject.)</i></p>
<p>S. 2089★ May 8, 1969</p> <p>Mr. Pell</p> <p>To amend title II of the Social Security Act to increase the annual amount that individuals are permitted to earn without suffering deductions in the monthly benefits payable to them thereunder.</p> <p>(Increases the earnings limitation from present \$1,680 to \$2,400.)</p>	<p>May 8, 1969.—Statement by Senator Pell introducing this bill (Congressional Record S4690).</p> <p>May 12, 1969.—Referred to Bureau of the Budget and Departments of the Treasury and Health, Education, and Welfare.</p> <p>Sept. 18, 1970.—Report from Bureau of the Budget—see testimony of Secretary of Health, Education, and Welfare. (H.R. 17550.)</p> <p>Sept. 18, 1970.—Report from Department of Health, Education, and Welfare. (See hearings on H.R. 17550.)</p> <p>Dec. 7, 1970.—Report from Department of the Treasury. (Defers to Department of Health, Education, and Welfare.) <i>(See H.R. 17550 for further action on this subject.)</i></p>
<p>S. 2090★ May 8, 1969</p> <p>Mr. Gore</p> <p>To amend the Internal Revenue Code of 1954 to increase the amount of the deduction for each personal exemption to \$1,250.</p>	<p>May 8, 1969.—Statement by Senator Gore introducing this bill (Congressional Record S4800).</p> <p>May 19, 1969.—Referred to Bureau of the Budget and Department of the Treasury. <i>(See H.R. 13370 (Doc. 1020) for further action on this subject.)</i></p>

TITLE AND DESCRIPTION	DATE	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
<p>S. 2091★</p> <p>Mr. Gore</p> <p>To amend sec. 613 of the Internal Revenue Code of 1954, relating to percentage depletion.</p>	<p>May 8, 1969</p>	<p>May 8, 1969.—Statement by Senator Gore introducing this bill (Congressional Record S4809).</p> <p>May 12, 1969.—Referred to Bureau of the Budget and Department of the Treasury.</p> <p>(See H.R. 13270 (Doc. 1020) for further action on this subject.)</p>
<p>S. 2092</p> <p>Mr. Bible and Mr. Cannon</p> <p>To amend the Internal Revenue Code of 1954 to exclude from gross income allowances paid under section 5942 of title 5, United States Code.</p> <p>(Provides that certain cost-of-living allowances paid for duty on California offshore islands or at Nevada Test Site shall not be taxable.)</p>	<p>May 8, 1969</p>	<p>May 8, 1969.—Statement by Senator Bible introducing this bill (Congressional Record S4811).</p> <p>May 12, 1969.—Referred to Bureau of the Budget, Civil Service Commission, and Department of the Treasury.</p>
<p>S. 2095★</p> <p>Mr. Montoya</p> <p>To amend the Internal Revenue Code of 1954 so as to increase the amount of the general standard deduction and the minimum standard deduction, to increase the amount of the personal exemptions, and for other purposes.</p> <p>(Provides:</p> <ol style="list-style-type: none"> (1) that standard deduction is increased to 14 percent, not to exceed \$1,800; (2) increase in minimum standard deduction to \$900 plus \$100 for each allowable exemption; (3) increase in personal exemption to \$1,000; (4) repeal of qualified and restricted stock option provisions; and (5) liberalization of payment of estate taxes on closely-held businesses.) 	<p>May 8, 1969</p>	<p>May 8, 1969.—Statement by Senator Montoya introducing this bill (Congressional Record S4812).</p> <p>May 12, 1969.—Referred to Bureau of the Budget and Department of the Treasury.</p> <p>(See H.R. 13270 (Doc. 1020) for further action on this subject.)</p>
<p>S. 2103★</p> <p>Mr. Muskie and Messrs. Dodd, Gore, Hart, Hughes, McIntyre, Magnuson, Mondale, Pastore, Pell, Proxmire, Ribicoff, Tydings, and Young of Ohio</p> <p>To amend the Internal Revenue Code of 1954 to deny the use of percentage depletion for oil and gas wells located outside the United States.</p>	<p>May 8, 1969</p>	<p>May 8, 1969.—Statement by Senator Muskie introducing this bill (Congressional Record S4816).</p> <p>May 12, 1969.—Referred to Bureau of the Budget and Departments of the Treasury, State, and Interior.</p> <p>(See H.R. 13270 (Doc. 1020) for further action on this subject.)</p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
<p>S. 2110★ May 8, 1969</p> <p>Mr. Williams of Delaware</p> <p>To terminate the investment credit, to reduce and extend the tax surcharge, to limit expenditures, and for other purposes.</p> <p>Provides for:</p> <ol style="list-style-type: none"> (1) repeal of 7% investment credit; (2) extension of surtax at 8.5% for 1969 and 3.5% for 1970; (3) an extension of present method for recapture of depreciation from 10 years to 20 years. (4) reduction of present depletion allowances to 20% by 1971; (5) repeal of provision giving capital gains and losses treatment to livestock (including poultry); (6) authorization of new 6% United States Retirement and Savings Bonds; (7) removal of present 4¼% interest ceiling; (8) ceiling of \$100 billion on Federal expenditures of fiscal 1970; (9) moratorium placed on public works projects; and (10) reduction of \$10 billion in new obligational authority.) 	<p>May 8, 1969.—Statement by Senator Williams introducing this bill (Congressional Record S4822).</p> <p>May 12, 1969.—Referred to Bureau of the Budget, Office of Emergency Preparedness, Federal Reserve System, Civil Service Commission, General Services Administration, and Departments of the Treasury, Defense, and Commerce.</p> <p><i>(See H.R. 13370 (Doc. 1020) for further action on this subject.)</i></p>
<p>S. 2112★ May 8, 1969</p> <p>Mr. Griffin</p> <p>To amend the Internal Revenue Code of 1954 to treat certain foster children of an individual as his natural children for purposes of the dependency exemption.</p>	<p>May 8, 1969.—Statement by Senator Griffin introducing this bill (Congressional Record S4824).</p> <p>May 12, 1969.—Referred to Bureau of the Budget and Department of the Treasury.</p> <p><i>(See H.R. 13370 (Doc. 1020) for further action on this subject.)</i></p>
<p>S. 2125 May 12, 1969</p> <p>Mr. Inouye</p> <p>To amend the Tariff Schedules of the United States to accord to the Trust Territory of the Pacific Islands the same tariff treatment as is provided for insular possessions of the United States.</p>	<p>May 12, 1969.—Statement by Senator Inouye introducing this bill (Congressional Record S4982).</p> <p>May 13, 1969.—Referred to Bureau of the Budget, U.S. Tariff Commission, and Departments of the Treasury, State, and Commerce.</p>
<p>S. 2139 May 12, 1969</p> <p>Mr. Hartke</p> <p>To amend sec. 213 of the Internal Revenue Code of 1954 to include certain amounts paid for special foods as amounts paid for medical care.</p>	<p>May 12, 1969.—Statement by Senator Hartke introducing this bill (Congressional Record S4982).</p> <p>May 14, 1969.—Referred to Bureau of the Budget and Departments of the Treasury and Health, Education, and Welfare.</p> <p>Apr. 23, 1970.—Adverse report from Bureau of the Budget.</p> <p>Apr. 27, 1970.—Adverse report from Department of the Treasury.</p> <p>May 20, 1970.—Adverse report from Department of Health, Education, and Welfare.</p>

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TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 2156★ May 13, 1969</p> <p>Mr. Hart</p> <p>Relating to the income tax treatment of treble damage payments under the antitrust laws. (Disallows a deduction for two-thirds of treble damages paid for antitrust violations.)</p>	<p>May 13, 1969.—Statement by Senator Hart introducing this bill (Congressional Record S5115).</p> <p>May 14, 1969.—Referred to Bureau of the Budget and Departments of the Treasury and Justice. (See H.R. 13270 (Doc. 1020) for further action on this subject.)</p>	
<p>S. 2168 May 14, 1969</p> <p>Mr. Bennett and Messrs. Allott, Dodd, Dominick, Hatfield, McCarthy, McGovern, Miller, Mundt, Nelson, Proxmire, Ribicoff, Scott, and Hansen.</p> <p>To amend the Tariff Schedules of the United States with respect to the rate of duty on whole skins of mink.</p>	<p>May 16, 1969.— Referred to Bureau of the Budget, U.S. Tariff Commission, and Departments of the Treasury, Commerce, and State</p>	
<p>S. 2174★ May 16, 1969</p> <p>Mr. Byrd of West Virginia</p> <p>To amend title II of the Social Security Act to provide a more equitable standard in determining disability in the case of certain individuals who have attained age 55, and to reduce certain time requirements which are applicable in determining whether an individual qualifies for benefits based on disability or for the disability freeze (Defines disability for persons 55 and over as inability to engage in their usual occupation or occupations requiring similar skills (instead of the inability to engage in any substantial gainful activity, as in present law); also, reduces waiting period for benefits from 6 months to 3 months.)</p>	<p>May 10, 1969.—Referred to Bureau of the Budget and Departments of the Treasury and Health, Education, and Welfare.</p> <p>Sept. 18, 1970.—Report from Bureau of the Budget—see testimony of Secretary of Health, Education, and Welfare. (H.R. 17550)</p> <p>Sept. 18, 1970.—Report from Department of Health, Education, and Welfare. (See hearings on H.R. 17550.)</p> <p>Dec. 7, 1970 —Report from Department of the Treasury. (Defers to Department of Health, Education, and Welfare) (See H.R. 17550 for further action on this subject.)</p>	
<p>S. 2184★ May 16, 1969</p> <p>Mr. Prouty and Messrs. Cotton and Scott</p> <p>To amend part B of title XVIII of the Social Security Act to include prescribed drugs among the items and services covered under the supplementary medical insurance program for the aged. (Includes all prescribed drugs under part B of medicare (supplementary medical insurance); deductible under that program would be raised from \$50 to \$75.)</p>	<p>May 16, 1969.—Statement by Senator Prouty introducing this bill (Congressional Record S5316).</p> <p>May 19, 1969.—Referred to the Bureau of the Budget and Departments of the Treasury and Health, Education, and Welfare.</p> <p>Sept. 18, 1970.—Report from Bureau of the Budget—see testimony of Secretary of Health, Education, and Welfare (H.R. 17550)</p> <p>Sept. 18, 1970 —Report from Department of Health, Education, and Welfare (See hearings on H.R. 17550)</p> <p>Dec. 7, 1970 —Report from Department of the Treasury (Defers to Department of Health, Education, and Welfare) (See H.R. 17550 for further action on this subject.)</p>	

TITLE AND DESCRIPTION.	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 2186★ May 16, 1969</p> <p>Mr. Long</p> <p>To amend ch. 19, United States Code, so as to provide dismemberment insurance coverage under the servicemen's group life insurance program.</p> <p>(Provides indemnity payment equal to ½ of face value of servicemen's group life insurance in the event of loss of one hand, foot, or eye; full face value paid in the event of loss of two or more such members.)</p>	<p>May 16, 1969.—Statement by Senator Long introducing this bill (Congressional Record S5319).</p> <p>May 19, 1969.—Referred to Bureau of the Budget, Veterans' Administration, and Departments of the Treasury and Defense.</p> <p>July 9, 1969.—Report from the Veterans' Administration. (Defers comment.)</p> <p>July 10, 1969.—Public hearing.—Printed.</p> <p>July 23, 1969.—Report from Bureau of the Budget. (Prefers deferment until study is completed by the Veterans' Administration.)</p> <p>Aug 6, 1969.—Report from Department of the Treasury. (Prefers deferment until study is completed by the Veterans' Administration.)</p> <p>Aug. 8, 1969.—Reported favorably by the Subcommittee on Veterans' Legislation with an amendment extending indemnity coverage to "loss of use" of "hand or foot" as well as anatomical loss.</p> <p>Sept. 16, 1969.—Reported favorably to Senate as amended by subcommittee. (S. Rept. 91-402.)</p> <p>Sept. 18, 1969.—Passed Senate with committee amendments.</p> <p>Sept. 19, 1969.—Referred to House Committee on Veterans' Affairs.</p>	
<p>S. 2192 May 16, 1969</p> <p>Mr. Percy</p> <p>To provide an incentive for private employers to employ and train unskilled individuals certified by the Secretary of Labor by allowing an income tax credit for wages paid to such individuals.</p> <p>(Allows an income tax credit for wages paid to individuals certified to need training or employment—75% first 4 months, 50% second 4 months, 25% next 4 months.)</p>	<p>May 16, 1969.—Statement by Senator Percy introducing this bill (Congressional Record S5329).</p> <p>May 19, 1969.—Referred to Bureau of the Budget and Departments of the Treasury and Labor.</p>	
<p>S. 2200 May 20, 1969</p> <p>Mr. Dodd</p> <p>To amend the Internal Revenue Code of 1954 to provide for the valuation of a decedent's interest in a closely held business for estate tax purposes.</p>	<p>May 22, 1969.—Referred to Bureau of the Budget and Department of the Treasury</p>	

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
S. 2311★	May 20, 1969	May 20, 1969.—Statement by Senator Tydings introducing this bill (Congressional Record S5400).
Mr. Tydings		May 22, 1969.—Referred to the Bureau of the Budget and Department of the Treasury.
To amend the Internal Revenue Code of 1954 to raise needed additional revenues by tax reform.		<i>(See H.R. 13270 (Doc. 1020) for further action on this subject.)</i>
(Provides:		
(1) that property acquired from a decedent shall have the same basis as that of the decedent;		
(2) reduces percentage depletion to 15 percent;		
(3) repeal of multiple surtax exemptions for corporations;		
(4) increase in gift tax rates;		
(5) farm deductions limited to amount of farm income plus \$15,000;		
(6) establishment of Federal Municipal Bond Guarantee Corporation;		
(7) change in definition of industrial development bonds;		
(8) repeal of unlimited charitable deduction provisions;		
(9) repeal of stock option provisions;		
(10) indefinite suspension of investment tax credit;		
(11) for a minimum income tax on individuals, corporations, trusts and estates. Items to be adjusted are: interest on State and local bonds, capital gains, percentage depletion, accelerated depreciation on real property, unrealized appreciation in gifts to charity, exercise of qualified stock options, and intangible drilling and development costs; and		
(12) allocation of nonbusiness itemized deductions between taxable and nontaxable income.)		
S. 2213	May 20, 1969	May 22, 1969—Referred to Bureau of the Budget, U.S. Tariff Commission, and Departments of the Treasury, Agriculture, State, and Commerce.
Mr Hartke		Nov. 18, 1969.—Report from Department of the Treasury. (Generally favorable)
To amend the Tariff Schedules of the United States with respect to the tariff classification of certain sugars, sirups, and molasses, and for other purposes.		May 11, 1970.—Report from Department of Agriculture. (Favors sec 1 and 2, noncommittal on sec. 3.)
(Reduces tariff to 0.012 cent per pound from 19% ad valorem on certain sugars, sirups, and molasses.)		May 14, 1970.—Report from Bureau of the Budget. (Concurs in report of Department of the Treasury.)
		June 2, 1970.—Favorable report from Department of Commerce.
		June 5, 1970 —Favorable report from Department of State.

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 2219</p> <p>Mr. Pastore and Messrs. Ervin and Pell</p> <p>To amend the Tariff Schedules of the United States with respect to the tariff classification of braided rugs composed of tubular braids with a core.</p>	May 20, 1969	<p>May 22, 1969.—Referred to Bureau of the Budget, U.S. Tariff Commission, and Departments of the Treasury, State, and Commerce.</p>
<p>S. 2227</p> <p>Mr. Alken</p> <p>To amend the Tariff Schedules of the United States to provide duty-free entry for grids for electron microscopes.</p>	May 23, 1969	<p>May 23, 1969.—Statement by Senator Alken introducing this bill (Congressional Record S5549).</p> <p>May 20, 1969.—Referred to Bureau of the Budget, U.S. Tariff Commission, and Departments of the Treasury, State, and Commerce.</p> <p>Jan. 13, 1970.—Adverse report from Bureau of the Budget.</p> <p>Jan. 14, 1970.—Adverse report from Department of the Treasury.</p> <p>Jan. 20, 1970.—Noncommittal report from Department of State.</p> <p>Feb. 9, 1970.—Adverse report from Department of Commerce.</p>
<p>S. 2250</p> <p>Mr Percy</p> <p>To amend pt. A of title IV of the Social Security Act to provide a more realistic standard of need in determining the amount of aid to be furnished an individual under a State plan approved under such part, and to provide additional financial assistance to States meeting such standard.</p> <p>(Requires States, by January 1971, to set needs standard of at least \$40 per recipient of aid to families with dependent children; Federal Government would pay 100% of first \$30 of average monthly payment plus 50% of the next \$40.)</p>	May 26, 1969	<p>May 26, 1969.—Statement by Senator Percy introducing this bill (Congressional Record S5603).</p> <p>May 28, 1969.—Referred to Bureau of the Budget, and Departments of the Treasury and Health, Education, and Welfare.</p> <p>Jan. 10, 1970.—Report from Bureau of the Budget. (Prefers administration proposal—S. 2986.)</p> <p>Jan. 23, 1970.—Report from Department of the Treasury (Prefers administration proposal—S. 2986.)</p> <p>Jan. 30, 1970.—Report from Department of Health, Education, and Welfare. (Prefers administration proposal—S. 2986.)</p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
<p>S. 2251★ May 26, 1969</p> <p>Mr. Percy</p> <p>To amend title IV of the Social Security Act to repeal the provisions limiting the number of children with respect to whom Federal payments may be made under the program of aid to families with dependent children.</p> <p>(Repeals the limitation or "freeze" placed on number of children eligible for Federal aid under the AFDC program.)</p>	<p>May 26, 1969.—Statement by Senator Percy introducing this bill (Congressional Record S5603).</p> <p>May 27, 1969.—Referred to Bureau of the Budget, and Departments of the Treasury and Health, Education, and Welfare.</p> <p>May 20, 1969.—Subject matter adopted as committee amendment to H.R. 8644 (Doc. 1007).</p> <p><i>(See H.R. 8644 (Doc. 1007) for further action.)</i></p>
<p>S. 2252 May 26, 1969</p> <p>Mr. Percy</p> <p>To amend title IV of the Social Security Act to provide that State plans approved under such title must include, among the children eligible for aid and services thereunder, children in need because of the unemployment of their father.</p> <p>(Requires States to extend eligibility for Aid to Families with Dependent Children to children with unemployed fathers.)</p>	<p>May 26, 1969.—Statement by Senator Percy introducing this bill (Congressional Record S5603).</p> <p>May 27, 1969.—Referred to Bureau of the Budget, and Departments of the Treasury and Health, Education, and Welfare.</p> <p>Jan. 19, 1970.—Report from Bureau of the Budget. (Prefers administration proposal—S. 2086.)</p> <p>Jan. 23, 1970.—Report from Department of the Treasury. (Prefers administration proposal—S. 2086.)</p> <p>Jan. 30, 1970.—Report from Department of Health, Education, and Welfare. (Prefers administration proposal—S. 2086.)</p>
<p>S. 2265 May 27, 1969</p> <p>Mr. Metcalf and Messrs. Anderson, Burdick, Goldwater, McCarthy, McGovern, Mansfield, Montoya, Moss, Muskie, Randolph, Stevens, Williams of New Jersey, and Yarborough</p> <p>To amend the Social Security Act to extend to Indians of all tribes, under all of the existing public assistance programs, the special additional Federal matching payments presently provided only for certain specified tribes under certain specified programs.</p> <p>(Extends to all Indians the special Federal matching for public assistance now provided for Navaho and Hopi Indians—80% of what would otherwise be the non-Federal share.)</p>	<p>May 27, 1969.—Statement by Senator Metcalf introducing this bill (Congressional Record S5751).</p> <p>May 28, 1969.—Referred to Bureau of the Budget, and Departments of the Treasury and Health, Education, and Welfare.</p> <p>Jan. 19, 1970.—Report from Bureau of the Budget. (Prefers administration proposal—S. 2086.)</p> <p>Jan. 23, 1970.—Report from Department of the Treasury. (Prefers administration proposal—S. 2086.)</p> <p>Jan. 30, 1970.—Report from Department of Health, Education, and Welfare. (Prefers administration proposal—S. 2086.)</p>
<p>S. 2270★ May 27, 1969</p> <p>Mr. Williams of New Jersey</p> <p>To amend title II of the Social Security Act to permit the payments of benefits to a married couple on their combined earnings record where that method of computation produces a higher combined benefit.</p> <p>(Permits Social Security retirement benefits for a married couple to be 150 percent of the primary insurance amount based on combined earnings of husband and wife, if the wife has 20 quarters of coverage after age 50.)</p>	<p>May 27, 1969.—Statement by Senator Williams introducing this bill (Congressional Record S5753).</p> <p>June 3, 1969.—Referred to Bureau of the Budget and Departments of the Treasury and Health, Education, and Welfare.</p> <p>Sept. 18, 1970.—Report from Bureau of the Budget—see testimony of Secretary of Health, Education, and Welfare. (H.R. 17550.)</p> <p>Sept. 18, 1970.—Report from Department of Health, Education, and Welfare. (See hearings on H.R. 17550.)</p> <p>Dec. 7, 1970.—Report from Department of the Treasury. (Defers to Department of Health, Education, and Welfare.)</p> <p><i>(See H.R. 17550 for further action on this subject.)</i></p>

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S. 2271★	May 27, 1969	<p>May 27, 1969.—Statement by Senator Williams of New Jersey introducing this bill (Congressional Record S5753).</p> <p>May 28, 1969.—Referred to Bureau of the Budget and Departments of the Treasury and Health, Education, and Welfare.</p> <p>Sept. 18, 1970.—Report from Bureau of the Budget—see testimony of Secretary of Health, Education, and Welfare. (H.R. 17550.)</p> <p>Sept. 18, 1970.—Report from Department of Health, Education, and Welfare. (See hearings on H.R. 17550.)</p> <p>Dec. 7, 1970.—Report from Department of the Treasury. (Defers to Department of Health, Education, and Welfare.) (See H.R. 17550 for further action on this subject.)</p>
Mr. Williams of New Jersey		
<p>To provide for the conduct of certain studies by the Secretary of Health, Education, and Welfare with respect to the insurance program established by title II of the Social Security Act. (Requires the Secretary of HEW to study and report to the Congress by Mar. 30, 1970, on the following issues:</p> <ol style="list-style-type: none"> (1) automatic adjustment of social security benefits; (2) general fund financing for social security benefits; and (3) unreduced social security benefits for persons retiring before age 65.) 		
S. 2272★	May 27, 1969	<p>May 27, 1969.—Statement by Senator Williams of New Jersey introducing this bill (Congressional Record S5753).</p> <p>May 28, 1969.—Referred to Bureau of the Budget and Departments of the Treasury and Health, Education, and Welfare.</p> <p>Sept. 18, 1970.—Report from Bureau of the Budget—see testimony of Secretary of Health, Education, and Welfare. (H.R. 17550.)</p> <p>Sept. 18, 1970.—Report from Department of Health, Education, and Welfare. (See hearings on H.R. 17550.)</p> <p>Dec. 7, 1970.—Report from Department of the Treasury. (Defers to Department of Health, Education, and Welfare.) (See H.R. 17550 for further action on this subject.)</p>
Mr. Williams of New Jersey		
<p>To amend title II of the Social Security Act to increase the amount of the insurance benefits payable to widows and widowers. (Increases widow's benefit from 82½% to 100% of her deceased husband's primary insurance amount.)</p>		
S. 2273★	May 27, 1969	<p>May 27, 1969.—Statement by Senator Williams of New Jersey introducing this bill (Congressional Record S5753).</p> <p>May 29, 1969.—Referred to the Bureau of the Budget and Departments of the Treasury and Health, Education, and Welfare.</p> <p>Sept. 18, 1970.—Report from Bureau of the Budget—see testimony of Secretary of Health, Education, and Welfare. (H.R. 17550.)</p> <p>Sept. 18, 1970.—Report from Department of Health, Education, and Welfare. (See hearings on H.R. 17550.)</p> <p>Dec. 7, 1970.—Report from Department of the Treasury. (Defers to Department of Health, Education, and Welfare.) (See H.R. 17550 for further action on this subject.)</p>
Mr. Williams of New Jersey		
<p>To amend title II of the Social Security Act to increase the amount of earnings permitted each year without deductions from benefits thereunder. (Increases earnings limitation from \$1,690 to \$1,800; social security benefits would be reduced \$1 for each \$2 earned above \$1,800 to \$3,000; benefits would be reduced \$3 for each \$4 earned above \$3,000.)</p>		
S. 2274★	May 27, 1969	<p>May 27, 1969.—Statement by Senator Williams of New Jersey introducing this bill (Congressional Record S5753).</p> <p>June 4, 1969.—Referred to Bureau of the Budget and Departments of the Treasury and Health, Education, and Welfare.</p> <p>Sept. 18, 1970.—Report from Bureau of the Budget—see testimony of Secretary of Health, Education, and Welfare. (H.R. 17550.)</p> <p>Sept. 18, 1970.—Report from Department of Health, Education, and Welfare. (See hearings on H.R. 17550.)</p> <p>Dec. 7, 1970.—Report from Department of the Treasury. (Defers to Department of Health, Education, and Welfare.) (See H.R. 17550 for further action on this subject.)</p>
Mr. Williams of New Jersey		
<p>To amend title II of the Social Security Act so as to provide that remarriage shall not disqualify an individual from receiving widow's or widower's benefits thereunder. (Permits a widow or widower receiving social security benefits to continue receiving benefits without change upon remarriage. Under present law a widow's benefit is 82½% of her deceased husband's primary insurance amount but drops to 50% upon remarriage.)</p>		

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<p>S. 2277 May 27, 1969</p> <p>Mr. McGovern and Messrs. Anderson, Church, Fulbright, Gravel, Hart, Inouye, McGee, Mansfield, Mondale, Moss, Muskie, Nelson, Randolph, Yarborough, and Young of Ohio</p>	<p>May 20, 1969.—Statement by Senator McGovern introducing this bill (Congressional Record S5759).</p> <p>May 20, 1969.—Referred to the Bureau of the Budget and Department of the Treasury.</p>
<p>To impose an excess profits tax on the income of corporations during the present emergency. (Levies an 85% tax on excess profits on corporations dealing with war contracts.)</p>	
<p>S. 2280★ May 27, 1969</p> <p>Mr. Baker</p> <p>To amend sec. 103(c) of the Internal Revenue Code of 1954 relating to the income tax treatment of interest on industrial development bonds, and for other purposes.</p>	<p>May 27, 1969.—Statement by Senator Baker introducing this bill (Congressional Record S5760).</p> <p>May 29, 1969.—Referred to the Bureau of the Budget and Department of the Treasury. (See H.R. 13270 (Doc. 1020) for further action on this subject.)</p>
<p>S. 2283 May 27, 1969</p> <p>Mr. Magnuson and Messrs. Brooke, Cooper, Cranston, Fulbright, Goodell, Gravel, Hart, Hughes, Inouye, Javits, Kennedy, McCarthy, McGovern, Mansfield, Mathias, Mondale, Muskie, Nelson, Pell, Tydings, Williams of New Jersey, Yarborough, and Young of Ohio</p>	<p>May 27, 1969.—Statement by Senator Magnuson introducing this bill (Congressional Record S5768).</p> <p>June 2, 1969.—Referred to Bureau of the Budget, U.S. Tariff Commission, and Departments of the Treasury, State, and Commerce.</p>
<p>To promote the foreign policy and security of the United States by providing authority to negotiate commercial agreements with Communist countries, and for other purposes. (Extends most-favored-nation duties to Communist products under commercial agreements.)</p>	

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
<p>S. 2286 June 2, 1969</p> <p>Mr. Inouye</p> <p>To include Guam within the purview of the Federal Unemployment Tax Act and related provisions of the Social Security Act.</p>	<p>June 2, 1969.—Statement by Senator Inouye introducing this bill (Congressional Record S5800).</p> <p>June 3, 1969.—Referred to Bureau of the Budget and Departments of the Treasury and Labor.</p>
<p>S. 2306★ June 5, 1969</p> <p>Mr. Hruska and Messrs. Bellmon and Dole</p> <p>To provide for the establishment of an international quarantine station and to permit the entry therein of animals from any country and the subsequent movement of such animals into other parts of the United States for purposes of improving livestock breeds, and for other purposes.</p> <p>(Provides authority for the Department of Agriculture to establish and operate an international animal quarantine station within the territory of the United States, and in connection with the station, permits the movement of animals into the United States which would otherwise be prohibited or restricted under the animal quarantine laws.)</p>	<p>June 5, 1969.—Statement by Senator Hruska introducing this bill (Congressional Record S5931).</p> <p>June 10, 1969.—Referred to Bureau of the Budget, U.S. Tariff Commission, Departments of State, Treasury, Agriculture, and Commerce.</p> <p>(Referred to Senate Committee on Agriculture, June 24, 1969)</p> <p>Oct. 27, 1969.—Report from Department of Commerce. (No comment.)</p> <p>Oct. 28, 1969.—Favorable report from Bureau of the Budget.</p> <p>Oct. 29, 1969.—Favorable report if amended to provide compliance with present customs and related requirements from Department of the Treasury.</p> <p>Nov. 12, 1969.—Favorable report from Department of State.</p>
<p>S. 2307 June 5, 1969</p> <p>Mr. Fannin</p> <p>To amend title 38, United States Code, to increase the amount payable on burial and funeral expenses.</p> <p>(Increase from \$250 to \$400 the maximum burial allowance for veterans.)</p>	<p>June 6, 1969.—Referred to Bureau of the Budget, Veterans' Administration, and Departments of the Treasury and Defense.</p> <p>June 2, 1970.—Adverse report from Veterans' Administration.</p> <p>June 26, 1970.—Adverse report from Bureau of the Budget.</p> <p>July 1, 1970.—Noncommittal report from Department of Treasury.</p> <p>July 16, 1970.—Favorable report from Department of the Army.</p>
<p>S. 2308 June 5, 1969</p> <p>Mr. Fannin</p> <p>To amend title 38 of the United States Code in order to provide for the payment of an additional amount of up to \$100 for the acquisition of a burial plot for the burial of certain veterans.</p> <p>(Provides up to \$100 additional burial allowance for veterans not buried in national cemeteries.)</p>	<p>June 6, 1969.—Referred to Bureau of the Budget, Veterans' Administration, and Departments of the Treasury and Defense.</p> <p>June 2, 1970.—Adverse report from Veterans' Administration.</p> <p>June 26, 1970.—Adverse report from Bureau of the Budget.</p> <p>July 1, 1970.—Noncommittal report from Department of Treasury.</p> <p>July 20, 1970.—Noncommittal report from Department of the Army.</p>

ACTION

TITLE AND DESCRIPTION

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TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
<p>S. 2310†</p> <p>June 5, 1969</p> <p>Mr. Gurney</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 under such title. (Repeals present income limitation.)</p>	<p>June 5, 1969.—Statement by Senator Gurney introducing this bill (Congressional Record S5933).</p> <p>June 10, 1969.—Referred to Bureau of the Budget, Departments of the Treasury and Health, Education, and Welfare.</p> <p>Sept. 18, 1970.—Report from Bureau of the Budget—see testimony of Secretary of Health, Education, and Welfare. (H.R. 17550.)</p> <p>Sept. 18, 1970.—Report from Department of Health, Education, and Welfare. (See hearings on H.R. 17550.)</p> <p>Dec. 7, 1970.—Report from Department of the Treasury. (Defers to Department of Health, Education, and Welfare.)</p> <p>(See H.R. 17550 for further action on this subject.)</p>
<p>S. 2313</p> <p>June 5, 1969</p> <p>Mr. Hatfield and Mr. Stevens</p> <p>To amend the Tariff Schedules of the United States to provide that the amount of groundfish imported into the United States shall not exceed the average annual amount thereof imported during 1963 and 1964.</p>	<p>June 5, 1969.—Statement by Senator Hatfield introducing this bill (Congressional Record S5937).</p> <p>June 9, 1969.—Referred to Bureau of the Budget, U.S. Tariff Commission, and Departments of State, Treasury, Commerce, and Agriculture.</p> <p>May 4, 1970.—Analysis from U.S. Tariff Commission.</p> <p>July 11, 1970.—Adverse report from Department of Commerce.</p>
<p>S. 2366★</p> <p>June 12, 1969</p> <p>Mr. Stevens</p> <p>To exempt certain State-owned passenger vessels from the requirement of paying for overtime services of customs officers and employees.</p>	<p>June 12, 1969.—Statement by Senator Stevens introducing this bill (Congressional Record S6231).</p> <p>June 19, 1969.—Referred to Bureau of the Budget, U.S. Tariff Commission, Departments of State, Treasury, and Commerce.</p> <p>(See H.R. 14465 (Doc. 1029) for further action on this subject.)</p>
<p>S. 2400</p> <p>June 12, 1969</p> <p>Mr. Hruska and Messrs. Bellmon, Curtis, and Montoya</p> <p>To revise the quota-control system on the importation of certain meat and meat products.</p> <p>(Revises the present meat quotas by:</p> <ol style="list-style-type: none"> (1) including lamb; (2) raising base years to 1965, 1966, and 1967; (3) providing for quarterly allocations; (4) deduction of defense purchases from overall quota; and (5) eliminating the 110% trigger level in present law.) 	<p>June 12, 1969.—Statement by Senator Hruska introducing this bill (Congressional Record S6424).</p> <p>June 16, 1969.—Referred to Bureau of the Budget, U.S. Tariff Commission, Departments of State, Treasury, Commerce, and Agriculture.</p>

TITLE AND DESCRIPTION	DATE	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
<p>S. 2410</p> <p>Mr. Harris and Mr. Curtis</p> <p>To amend the Internal Revenue Code of 1954 to provide for the valuation of a decedent's interest in a closely held business for estate tax purposes.</p>	<p>June 16, 1969</p>	<p>June 16, 1969.—Statement by Senator Harris introducing this bill (Congressional Record 80458).</p> <p>June 18, 1969.—Referred to Bureau of the Budget, and Department of the Treasury.</p> <p>Dec. 7, 1970.—Report from Department of the Treasury. (Defers to Department of Health, Education, and Welfare.) (See H.R. 17550 for further action on this subject.)</p>
<p>S. 2420★</p> <p>Mr. Prouty and Mr. Cotton</p> <p>To amend the Social Security Act and related provisions of law to increase old-age, survivors, and disability insurance benefits payable under title II of such act, to increase the amount of income individuals may earn without suffering deductions from benefits payable under such title, to exempt individuals over age 70 from the reduction on account of earnings, to increase the widow's benefit, and otherwise to improve the social security program.</p>	<p>June 17, 1969</p>	<p>June 17, 1969.—Statement by Senator Prouty introducing this bill (Congressional Record 86519).</p> <p>June 19, 1969.—Referred to Bureau of the Budget, Departments of Treasury, and Health, Education, and Welfare.</p> <p>Sept. 18, 1970.—Report from Bureau of the Budget—see testimony of Secretary of Health, Education, and Welfare. (H.R. 17550.)</p> <p>Sept. 18, 1970.—Report from Department of Health, Education, and Welfare. (See hearings on H.R. 17550.) (See H.R. 13270 (Doc. 1020) for further action on this subject.)</p>
<p>(Bill:</p> <ol style="list-style-type: none"> (1) provides benefit increase ranging from 2% for persons with highest benefits to 27% to persons receiving minimum benefit; increases minimum from \$55 to \$70; (2) increases widow's benefit from 82½% to 100%; (3) permits persons 65 and older to elect exemption from social security taxes; (4) raises earnings limitation from \$1,680 to \$2,400, with \$1 for \$1 reduction for earnings above \$2,400; and (5) lowers from 72 to 70 the age at which earning limitation does not apply.) 		

ACTION

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TITLE AND DESCRIPTION	DATE	ACTION
S. 2424★	June 17, 1969	June 17, 1969.—Statement by Senator Hartke introducing this bill (Congressional Record S6525).
Mr. Hartke		June 10, 1969.—Referred to Bureau of the Budget, Departments of the Treasury and Health, Education, and Welfare.
To amend the Social Security Act.		Sept. 18, 1970.—Report from Bureau of the Budget—see testimony of Secretary of Health, Education, and Welfare. (H.R. 17550.)
(Bill:		Sept. 18, 1970.—Report from Department of Health, Education, and Welfare. (See hearings on H.R. 17550.)
<i>Social Security</i>		Dec. 7, 1970.—Report from Department of the Treasury. (Defers to Department of Health, Education, and Welfare.) (See H.R. 17550 for further action on this subject.)
<ul style="list-style-type: none"> (1) provides 10 percent social security benefit increase with \$100 minimum benefit, effective January 1970; (2) provides automatic cost-of-living increases thereafter; (3) provides actuarially reduced benefits at age 60; (4) raises earnings limitation from \$1,680 to \$2,400 in 1969-71, \$3,000 in 1972-73, and \$3,600 in 1974-75, with dollar-for-dollar reduction for earnings above these amounts; repeals earnings limitation beginning in 1976; (5) increases from \$40 to \$75 for individual (\$60 to \$112.50 for a couple) special monthly payments to uninsured persons, and lowers from 72 to 65 age of eligibility for these special monthly payments; (6) extends eligibility for child's benefits for students from up to age 22 to up to age 26; (7) restores definition of disability as contained in act prior to 1967 Social Security Amendments; (8) permits social security benefits to be based on combined earnings of husband and wife; (9) increases widow's benefit from 82½ percent to 100 percent of deceased husband's primary insurance amount; (10) permits widow to continue to receive same social security benefits after remarriage; (11) provides minimum child's benefit of \$30; (12) repeals limitation on disability insurance benefits when individual receives workmen's compensation; and (13) provides one-third financing of social security from general revenues. 		
<i>Medicare</i>		
<ul style="list-style-type: none"> (1) includes chiropractors' services under part B of medicare; (2) extends medicare coverage to disabled beneficiaries; (3) lowers age of eligibility for medicare coverage for women from age 65 to 62; (4) includes all prescribed drugs under part B of medicare, with deductible raised from \$50 to \$75; (5) eliminates, under certain circumstances, medicare requirement of prior hospitalization in order to be eligible for extended care benefits; and (6) includes dental care, eye care, dentures, eyeglasses, and hearing aids under part B of medicare. 		
<i>Medicaid</i>		
prevents States, under medicaid, from assuming the financial responsibility of any relative for a blind or permanently and totally disabled person.		
<i>Public Assistance</i>		
requires States to meet minimum standards for public assistance determined by the Secretary of HEW.		
<i>Tax credit</i>		
allows an income tax credit for low-income individuals equal to a portion of their social security taxes.)		

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 2438</p> <p>Mr. Magnuson</p> <p>To exempt from the interest equalization tax certain acquisitions made before the enactment of the Interest Equalization Tax Act.</p>	<p>June 18, 1969</p>	<p>June 10, 1969.—Referred to Bureau of the Budget and Department of the Treasury.</p>

<p>S. 2450</p> <p>Mr. Dodd</p> <p>To amend the Internal Revenue Code of 1954 to provide an incentive for the establishment, expansion, and improvement of apprenticeship programs by allowing an income tax credit for expenses of such programs attributable to classroom instruction by qualified instructors.</p>	<p>June 19, 1969</p>	<p>June 19, 1969.—Statement by Senator Dodd introducing this bill (Congressional Record S6739).</p> <p>June 23, 1969.—Referred to Bureau of the Budget and Department of the Treasury.</p>
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AMENDMENTS

No. 1 (Dodd) Provides expenses for hiring a full-time
July 23, 1969 coach-coordinator for the corps of job instructors.
(100)

<p>S. 2468</p> <p>Mr. Dirksen</p> <p>To amend certain provisions of the Internal Revenue Code of 1954 relating to beer; and for other purposes. (Bill creates exemption from tax for removals for research, development, etc., of beer; establishes refund for beer returned or voluntarily destroyed, or beer lost by theft, fire, etc.; changes rules for removal bonds; restores rules for use of brewery; redefines packaging; establishes "pilot" plants.)</p>	<p>June 24, 1969</p>	<p>June 24, 1969.—Statement by Senator Dirksen introducing this bill (Congressional Record S7038).</p> <p>June 26, 1969.—Referred to Bureau of the Budget and Department of the Treasury.</p> <p>Apr. 22, 1970.—Report from Department of the Treasury. (No objection.)</p> <p>Apr. 24, 1970.—Report from Bureau of the Budget. (No objection.)</p>
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TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 2489 June 26, 1969</p> <p>Mr. Hollings</p> <p>To amend ch. 18 of title 38, United States Code, to provide that the death of any veteran who, at the time of his death, was entitled to disability compensation for certain service disabilities will be deemed to have resulted from service-connected causes.</p> <p>(Guarantees dependency and indemnity compensation payments to the survivors of totally disabled veterans who had especially severe service-connected disability, regardless of the cause of death.)</p>	<p>June 27, 1969.—Referred to Bureau of the Budget, Veterans' Administration, Departments of the Treasury and Defense.</p> <p>Sept. 23, 1969.—Noncommittal report from Department of the Army.</p> <p>Sept. 23, 1969.—Noncommittal report from Department of the Treasury.</p> <p>June 17, 1970.—Adverse report from Veterans' Administration.</p> <p>June 18, 1970.—Adverse report from Bureau of the Budget.</p>	
<p>S. 2503 June 26, 1969</p> <p>Mr. Hartke</p> <p>To amend ch. 11 of title 38, United States Code, to provide full wartime benefits for extrahazardous duty.</p> <p>(Extends wartime veterans' benefits to veterans disabled in the performance of extrahazardous duty.)</p>	<p>June 26, 1969.—Statement by Senator Hartke introducing this bill (Congressional Record S7222).</p> <p>June 27, 1969.—Referred to Bureau of the Budget, Veterans' Administration, Departments of the Treasury and Defense.</p> <p>Oct. 7, 1969.—Noncommittal report from Department of the Treasury.</p> <p>Mar. 18, 1970.—Public hearings. (Printed.)</p> <p>May 5, 1970.—Adverse report from Bureau of the Budget.</p> <p>May 12, 1970.—Adverse report from Veterans' Administration.</p> <p>May 18, 1970.—Report from Department of the Army. (Defers to Veterans' Administration.)</p>	
<p>S. 2504 June 26, 1969</p> <p>Mr. Hartke</p> <p>To amend title 38 of the United States Code to provide that veterans with disability rated less than 50 percent shall receive additional compensation for dependents.</p>	<p>June 26, 1969.—Statement by Senator Hartke introducing this bill (Congressional Record S7222).</p> <p>June 27, 1969.—Referred to Bureau of the Budget, Veterans' Administration, and Departments of the Treasury and Defense.</p> <p>Aug. 29, 1969.—Adverse report from Bureau of the Budget.</p> <p>Sept. 4, 1969.—Adverse report from Veterans' Administration.</p> <p>Sept. 5, 1969.—Noncommittal report from Department of the Treasury.</p> <p>Sept. 29, 1969.—Noncommittal report from Department of the Army.</p> <p>Mar. 18, 1970.—Public hearings. (Printed.)</p>	

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<p>S. 2505</p> <p>June 26, 1969</p> <p>Mr. Hartke</p> <p>To amend title 38 of the United States Code to provide an annual clothing allowance to certain veterans who, because of a service-connected disability, wear a prosthetic appliance or appliances which tends to wear out or tear their clothing.</p>	<p>June 26, 1969.—Statement by Senator Hartke introducing this bill (Congressional Record S7222).</p> <p>June 27, 1969.—Referred to Bureau of the Budget, Veterans' Administration, and Departments of the Treasury and Defense.</p> <p>Oct. 7, 1969.—Noncommittal report from Department of the Treasury.</p> <p>Oct. 30, 1969.—Noncommittal report from Department of the Army.</p> <p>Nov. 10, 1969.—Adverse report from Bureau of the Budget.</p> <p>Nov. 14, 1969.—Adverse report from Veterans' Administration.</p> <p>Mar. 18, 1970.—Public hearings. (Printed.)</p>	
<p>S. 2510★</p> <p>June 30, 1969</p> <p>Mr. Bennett</p> <p>To amend the Internal Revenue Code of 1954 to establish the fair market price in connection with certain sales of articles subject to excise tax.</p>	<p>June 30, 1969.—Statement by Senator Bennett introducing this bill (Congressional Record S7322).</p> <p>July 1, 1969.—Referred to Bureau of the Budget and Department of the Treasury.</p> <p>(See H.R. 13270 (Doc. 1020) for further action on this subject.)</p>	
<p>S. 2511</p> <p>June 30, 1969</p> <p>Mr. Young of North Dakota</p> <p>To extend the provisions of sec. 408(b) of the Internal Revenue Code of 1954 to employees of public hospitals.</p>	<p>July 1, 1969.—Referred to Bureau of the Budget and Department of the Treasury.</p>	

ACTION

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<p>S. 2515 June 30, 1969</p> <p>Mr. Metcalf and Mr. Mansfield</p>	<p>July 1, 1969.—Referred to Bureau of the Budget, Departments of the Treasury and Health, Education, and Welfare.</p>
<p>To amend the Social Security Act to provide that certain payments made by the Tribal Council of the Confederated Salish and Kootenai Tribes not be regarded as income or resources for purposes of determining needs for aid or assistance under certain public assistance programs.</p>	
<p>S. 2518★ June 30, 1969</p> <p>Mr. Hartke and Messrs. Allen, Baker, Bayh, Bible, Boggs, Burdick, Byrd of West Virginia, Cannon, Church, Cook, Cooper, Cranston, Curtis, Dirksen, Dodd, Dominick, Eagleton, Eastland, Fannin, Fulbright, Gore, Gravel, Griffin, Hart, Hatfield, Hollings, Hruska, Hughes, Inouye, Jackson, Javits, Jordan of Idaho, Kennedy, McCarthy, McClellan, McGee, McGovern, McIntyre, Magnuson, Mansfield, Metcalf, Miller, Mondale, Montoya, Moss, Murphy, Muskie, Nelson, Pastore, Pell, Percy, Prouty, Randolph, Ribicoff, Saxbe, Scott, Schweiker, Mrs. Smith, Messrs. Stevens, Talmadge, Thurmond, Tower, Tydings, Williams of New Jersey, Yarborough, Young of North Dakota, and Young of Ohio</p>	<p>June 30, 1969.—Statement by Senator Hartke introducing this bill (Congressional Record S7323).</p> <p>July 1, 1969.—Referred to Bureau of the Budget, Departments of the Treasury and Health, Education, and Welfare.</p> <p>Sept. 18, 1970.—Report from Bureau of the Budget—see testimony of Secretary of Health, Education, and Welfare. (H.R. 17550.)</p> <p>Sept. 18, 1970.—Report from Department of Health, Education, and Welfare. (See hearings on H.R. 17550.)</p> <p>Dec. 7, 1970.—Report from Department of the Treasury. (Defers to Department of Health, Education, and Welfare.) (See H.R. 17550 for further action on this subject.)</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>(Makes blind persons eligible for disability insurance if they have 6 quarters of social security coverage (20 out of the 40 quarters prior to onset of blindness are required under present law); bill also eliminates the earnings limitation for blind persons.)</p>	
<p>S. 2527 July 1, 1969</p> <p>Mr. Gore</p>	<p>July 1, 1969.—Statement by Senator Gore introducing this bill (Congressional Record S7403).</p> <p>July 2, 1969.—Referred to Bureau of the Budget, U.S. Tariff Commission, Departments of State, Treasury, Labor, and Commerce.</p>
<p>To repeal the authority of the President to proclaim modifications of the Tariff Schedules of the United States under the Automotive Products Trade Act of 1965 and to terminate modifications of such schedules heretofore proclaimed under authority of such act.</p>	

TITLE AND DESCRIPTION	DATE	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
<p>S. 2523★</p> <p>July 2, 1969</p> <p>Mr. Gurney</p> <p>To amend the Internal Revenue Code of 1964 to restore to individuals who have attained the age of 65 the right to deduct all expenses for their medical care, and for other purposes.</p>	July 2, 1969	<p>July 2, 1969.—Statement by Senator Gurney introducing this bill (Congressional Record S7512).</p> <p>July 7, 1969.—Referred to Bureau of the Budget and Department of the Treasury.</p> <p>(See H.R. 13270 (Doc. 1020) for further action on this subject.)</p>
<p>S. 2533</p> <p>July 2, 1969</p> <p>Mr. Hartke</p> <p>To amend sec. 415 of title 38, United States Code, to standardize the computation of income of dependent parents.</p>	July 2, 1969	<p>July 2, 1969.—Statement by Senator Hartke introducing this bill (Congressional Record S7513).</p> <p>July 7, 1969.—Referred to Bureau of the Budget, Veterans' Administration, and Departments of the Treasury and Defense.</p> <p>July 10, 1969.—Public hearing.—Printed.</p> <p>Oct. 1, 1969.—Noncommittal report from Department of the Treasury.</p> <p>Oct. 13, 1969.—Reports from Department of the Army. (Defers to Veterans' Administration.)</p> <p>May 5, 1970.—Adverse report from Bureau of the Budget.</p> <p>May 8, 1970.—Adverse report from Veterans' Administration.</p>
<p>S. 2534</p> <p>July 2, 1969</p> <p>Mr. Hartke</p> <p>To amend title 38, United States Code, to enable certain permanently and totally disabled veterans to receive the full rate of disability compensation payable for service-connected disabilities, and also a proportionate amount of disability pension under a specified formula.</p> <p>(Permits a veteran rated 10 to 90 percent disabled from service-connected causes to receive both disability compensation and also a portion of a veteran's pension if he is considered permanently and totally disabled for pension purposes.)</p>	July 2, 1969	<p>July 2, 1969.—Statement by Senator Hartke introducing this bill (Congressional Record S7513).</p> <p>July 7, 1969.—Referred to Bureau of the Budget, Veterans' Administration, and Departments of the Treasury and Defense.</p> <p>Oct. 6, 1969.—Report from Department of the Army. (Defers to Veterans' Administration.)</p> <p>Oct. 7, 1969.—Noncommittal report from Department of the Treasury.</p> <p>Mar. 13, 1970.—Adverse report from Bureau of the Budget.</p> <p>Mar. 16, 1970.—Adverse report from Veterans' Administration.</p>
<p>S. 2535</p> <p>July 2, 1969</p> <p>Mr. Hartke</p> <p>To provide for the payment of aid and attendance benefits to certain totally disabled veterans.</p> <p>(Considers a totally disabled veteran whose disability is service-connected and who is a patient in a nursing home as requiring regular aid and attendance for purposes of receiving additional compensation.)</p>	July 2, 1969	<p>July 2, 1969.—Statement by Senator Hartke introducing this bill (Congressional Record S7513).</p> <p>July 7, 1969.—Referred to Bureau of the Budget, Veterans' Administration, and Departments of the Treasury and Defense.</p> <p>Aug. 13, 1969.—Report from Department of the Treasury. (No comment.)</p> <p>Aug. 15, 1969.—Adverse report from Bureau of the Budget.</p> <p>Aug. 15, 1969.—Adverse report from the Veterans' Administration.</p> <p>Dec. 2, 1969.—Report from Department of the Army. (No comments.)</p> <p>Mar. 18, 1970.—Public hearings. (Printed.)</p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 2541</p> <p>July 2, 1969</p> <p>Mr. McGovern</p> <p>To limit imposition of State taxes on the transfer of corporate securities held by nonresidents of the State.</p>	July 2, 1969	<p>July 3, 1969.—Referred to Bureau of the Budget and Department of the Treasury.</p>
<p>S. 2542</p> <p>July 2, 1969</p> <p>Mr. McGovern</p> <p>To amend sec. 105 of title 38 of the United States Code to provide that a person's own willful misconduct during active service which results in his death shall not bar his survivors from benefits under such title.</p>	July 2, 1969	<p>July 7, 1969.—Referred to Bureau of the Budget, Veterans' Administration, and Departments of the Treasury and Defense.</p> <p>Oct. 1, 1969.—Noncommittal report from Department of the Treasury.</p> <p>Dec. 8, 1969.—Adverse report from Bureau of the Budget.</p> <p>Dec. 10, 1969.—Adverse report from Veterans' Administration.</p> <p>Feb. 2, 1970.—Noncommittal report from Department of the Army.</p>
<p>S. 2550</p> <p>July 8, 1969</p> <p>Mr. Dominick</p> <p>To require that State programs approved under part A of title IV of the Social Security Act make the aid available thereunder to children in need thereof because of the unemployment of their father.</p> <p>(Requires States to extend eligibility for aid to families with dependent children to children with unemployed fathers.)</p>	July 8, 1969	<p>July 8, 1969.—Statement by Senator Dominick introducing this bill (Congressional Record S7569).</p> <p>July 8, 1969.—Referred to Bureau of the Budget and Departments of the Treasury and Health, Education, and Welfare.</p> <p>Jan. 19, 1970.—Report from Bureau of the Budget. (Prefers administration proposal—S. 2986.)</p> <p>Jan. 23, 1970.—Report from Department of the Treasury. (Prefers administration proposal—S. 2986.)</p> <p>Jan. 30, 1970.—Report from Department of Health, Education, and Welfare. (Prefers administration proposal—S. 2986.)</p>
<p>S. 2578</p> <p>July 10, 1969</p> <p>Mr. Dirksen</p> <p>To amend sec. 165(g) of the Internal Revenue Code of 1964 which provides for treatment of losses on worthless securities.</p>	July 10, 1969	<p>July 15, 1969.—Referred to Bureau of the Budget and Department of the Treasury.</p>
<p>S. 2585★</p> <p>July 10, 1969</p> <p>Mr. Ervin</p> <p>To amend title II of the Social Security Act so as to permit certain additional individuals who become disabled prior to attaining age 31 to become entitled to disability insurance benefits.</p>	July 10, 1969	<p>July 14, 1969.—Referred to Bureau of the Budget and Departments of the Treasury and Health, Education, and Welfare.</p> <p>Sept. 18, 1970.—Report from Department of Health, Education, and Secretary of Health, Education, and Welfare.</p> <p>Sept. 18, 1970.—Report from Bureau of the Budget—see testimony and Welfare. (See hearings on H.R. 17550.)</p> <p>Dec. 7, 1970.—Report from Department of the Treasury. (Defers to Department of Health, Education, and Welfare.)</p>

(See H.R. 17550 for further action on this subject.)

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 2603</p> <p>Mr. Sparkman</p> <p>To amend the Internal Revenue Code of 1954 to permit ministers to be treated as self-employed individuals for pension plan purposes.</p>	July 14, 1969	July 10, 1969.—Referred to Bureau of the Budget and Department of the Treasury.
<p>S. 2631★</p> <p>Mr. Long</p> <p>Relating to the income tax treatment of treble damage payments under the antitrust laws and certain other payments. (Disallows a deduction for two-thirds of treble damages paid for antitrust violations; also, denies deduction for amounts paid as bribes or kickbacks.)</p>	July 15, 1969	<p>July 15, 1969.—Statement by Senator Long introducing this bill (Congressional Record S8118).</p> <p>July 17, 1969.—Referred to Bureau of the Budget and Departments of the Treasury and Justice.</p> <p>Oct. 31, 1969.—Adverse report from Department of Justice. (See H.R. 13270 (Doc. 1020) for further action on this subject.)</p>
<p>S. 2641★</p> <p>Mr. Allott and Messrs. Dominick, Hansen, McGee, and Moss.</p> <p>To amend sec. 618 of the Internal Revenue Code of 1954. (Depletion rates extended to ordinary treatment processes to minerals mined for synthetic oil and gas.)</p>	July 17, 1969	<p>July 18, 1969.—Referred to Bureau of the Budget and Departments of the Treasury and the Interior.</p> <p>(See H.R. 13270 (Doc. 1020) for further action on this subject.)</p>
<p>S. 2643</p> <p>Mr. Murphy</p> <p>To amend the Tariff Schedules of the United States with respect to the rate of duty on olives packed in certain airtight containers.</p>	July 17, 1969	<p>July 18, 1969.—Referred to Bureau of the Budget, U.S. Tariff Commission, and Departments of the Treasury, State, and Commerce.</p> <p>Oct. 26, 1970.—Adverse report from Department of State.</p>

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S. 2845★	July 17, 1969
Mr. Gore	<p>July 17, 1969.—Statement by Senator Gore introducing this bill (Congressional Record S8199).</p> <p>July 22, 1969.—Referred to Bureau of the Budget and Department of the Treasury.</p> <p>(See H.R. 13270 (Doc. 1020) for further action on this subject.)</p>
<p>To continue the income tax surcharge for an additional year and to terminate the investment credit, increase the amount of the personal exemptions, and provide other reforms in the Federal income tax laws.</p>	
(Bill provides:	
<ol style="list-style-type: none"> 1. extension of the present surtax through 1969 at 10%, 5% for 1970; 2. repeal of investment tax credit with certain limited transition rules; 3. increase in personal exemption from \$600 to \$1,250; 4. repeal of unlimited charitable contribution deduction; 5. repeal of special tax treatment for qualified stock options and restricted stock options; 6. carved-out and retained production payments to be treated as mortgage loans; 7. (a) repeal all tax exemptions for charities except churches, educational organizations, hospitals after 25-year period and public charities (not private); and (b) nonprofit corporations not entitled to dividends received deduction; 8. repeal of percentage depletion deduction; 9. repeal of exclusion for income earned outside the United States; 10. change in tax treatment of income from controlled foreign corporations; 11. repeal of alternate tax on long-term capital gains and holding period increased from 6 months to 12 months; 12. useful life of livestock held for breeding purposes not less than 10 years for depreciation purposes and holding period for capital gains treatment to be increased from 12 months to 24; and 13. increase in income tax rates for persons with taxable incomes in excess of \$8,000.) 	

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
S. 2646*	July 17, 1960	July 17, 1960. —Statement by Senator Ribicoff introducing this bill (Congressional Record 88202).
Mr. Ribicoff		July 22, 1960. —Referred to Bureau of the Budget and Department of the Treasury.
To amend the Internal Revenue Code of 1954 to make structural changes with respect to the income tax laws in order to achieve a greater degree of equity in the Federal income tax system.		(See H.R. 12770 (Doc. 1020) for further action on this subject.)
(Bill provides:		
<ol style="list-style-type: none"> 1. reduction in percentage depletion rates applicable to natural resources and in net income limitation from 50% to 25% ; 2. intangible drilling and development costs for oil and gas wells not deductible in full at time paid or incurred ; 3. depreciation of buildings (other than low- or middle-income housing) limited to straight-line method in future ; 4. deductions for farm expenses incurred limited to farm income plus \$15,000 (limitation of \$15,000 to be reduced by adjusted gross income from all sources other than farming in excess of \$15,000) ; 5. cooperatives subject to regular corporate tax (distribution of patronage dividend to be taxed as ordinary corporate dividend) ; 6. standard deduction increased to 14% of adjusted gross income but not to exceed \$1,800 annually; and 7. tax credit for expenses of higher education not to exceed \$325.) 		

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S. 2647★

July 17, 1969

July 23, 1969.—Referred to Bureau of the Budget and Department of the Treasury.

Mr. Hartke

(See H.R. 13270 (Doc. 1020) for further action on this subject.)

To amend the Internal Revenue Code of 1954 to raise needed additional revenues by tax reform.

(Bill provides:

1. that property received by taxpayer through transfer at death to have same basis that it had in hands of the decedent;
2. repeal unlimited charitable contribution deduction;
3. repeal of special tax provisions relative to qualified and restricted stock options;
4. repeal of present dividend exclusion;
5. repeal of multiple surtax exemptions of related corporations;
6. gift taxes increased to level of estate tax rates;
7. repeal of provisions permitting certain U.S. bonds as satisfaction of Federal estate tax liability in excess of their fair market value at time of presentment;
8. full recapture of any depreciation taken on real estate upon disposition or sale;
9. deductions for farm expenses incurred to be limited to farm income plus \$15,000 (\$15,000 to be reduced by adjusted gross income from all sources other than farming in excess of); and
10. minimum tax to be computed at 50% of present rates applied to total economic income. (Economic income would be adjusted gross income plus;
 - (a) deduction for capital gains;
 - (b) excess of percentage depletion over cost depletion; and
 - (c) excess of accelerated depreciation on real property over depreciation computed on straight-line method.)

S. 2648★

July 17, 1969

July 18, 1969.—Referred to Bureau of the Budget and Department of the Treasury.

Mr. Hartke

(See H.R. 13270 (Doc. 1020) for further action on this subject.)

To amend the Internal Revenue Code of 1954 to suspend the investment credit during the remaining period of applicability of the tax surcharge.

TITLE AND DESCRIPTION		ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
<p>S. 2657</p> <p>Mr. Williams of Delaware and Mr. Dirksen</p> <p>To amend the Internal Revenue Code of 1954 to make qualification under State law a prerequisite to registration under the narcotic drug and marihuana laws; to eliminate the provision permitting payment of tax to acquire marihuana by unregistered persons, and for other related purposes.</p> <p>(Provides that persons who register under the narcotic drug and marihuana tax law must be legally qualified under laws of the jurisdiction in which they operate to engage in such activities.)</p>	<p>July 18, 1969</p>	<p>July 18, 1969.—Statement by Senator Williams introducing this bill (Congressional Record 88253).</p> <p>July 22, 1969.—Referred to Bureau of the Budget and Departments of the Treasury and Justice.</p> <p>Aug. 4, 1969.—Favorable report from the Bureau of the Budget.</p> <p>Aug. 13, 1969.—Favorable report from Department of the Treasury.</p> <p>Oct. 23, 1969.—Favorable report from Department of Justice.</p>
<p>S. 2658</p> <p>Mr. Yarborough and Messrs. McGee and Scott</p> <p>To amend title 38 of the United States Code so as to entitle veterans of World War I and their widows and children to pension on the same basis as veterans of the Spanish-American War and their widows and children, respectively.</p> <p>(Provides a pension of:</p> <p>(a) \$101.59 to any veteran who served 90 consecutive days, at least one of which occurred during WWI;</p> <p>(b) \$67.73 to any veteran who served 70 consecutive days, at least one of which occurred during WWI; and</p> <p>(c) \$65 to the widow of any veteran who served 90 consecutive days, at least one of which occurred during WWI (amount to be increased to \$75 if married to the veteran during his service).)</p>	<p>July 18, 1969</p>	<p>July 18, 1969.—Statement by Senator Yarborough introducing this bill (Congressional Record 88267).</p> <p>July 22, 1969.—Referred to Bureau of the Budget, Veterans' Administration and Departments of the Treasury and Defense.</p> <p>Sept. 22, 1969.—Favorable report from Department of the Treasury.</p> <p>Dec. 3, 1969.—Adverse report from Department of the Army. (No comments.)</p> <p>Feb. 10, 1970.—Adverse report from Bureau of the Budget.</p> <p>Feb. 17, 1970.—Adverse report from Veterans' Administration.</p>
<p>S. 2659★</p> <p>Mr. McCarthy</p> <p>To expand the definition of deductible moving expenses incurred by an employee.</p>	<p>July 18, 1969</p>	<p>July 22, 1969.—Referred to Bureau of the Budget and Department of the Treasury.</p> <p>(See H.R. 13370 (Doc. 1020) for further action on this subject.)</p>
<p>S. 2669</p> <p>Mr. Ribicoff</p> <p>To provide for the free entry of certain scientific instruments for the use of certain universities.</p>	<p>July 22, 1969</p>	<p>July 24, 1969.—Referred to Bureau of the Budget, U.S. Tariff Commission, and Departments of the Treasury, State, and Commerce.</p> <p>Dec. 8, 1969.—Adverse report from Department of the Treasury.</p> <p>Dec. 8, 1969.—Adverse report from Bureau of the Budget.</p> <p>Dec. 10, 1969.—Adverse report from Department of State.</p> <p>Dec. 20, 1969.—Adverse report from Department of Commerce.</p>

ACTION

TITLE AND DESCRIPTION

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

<p>S. 2680★</p> <p>July 23, 1969</p> <p>Mr. Williams of Delaware</p> <p>To provide for the recapture of accelerated depreciation on real property.</p>	<p>July 23, 1969.—Statement by Senator Williams introducing this bill (Congressional Record S8428).</p> <p>July 28, 1969.—Referred to Bureau of the Budget and Department of the Treasury.</p> <p>(See H.R. 13270 (Doc. 1020) for further action on this subject.)</p>
<p>S. 2681★</p> <p>July 23, 1969</p> <p>Mr. Williams of Delaware</p> <p>To provide for the repeal of capital gains treatment for sales of livestock.</p>	<p>July 23, 1969.—Statement by Senator Williams introducing this bill (Congressional Record S8429).</p> <p>July 28, 1969.—Referred to Bureau of the Budget and Department of the Treasury.</p> <p>(See H.R. 13270 (Doc. 1020) for further action on this subject.)</p>
<p>S. 2682★</p> <p>July 23, 1969</p> <p>Mr. Williams of Delaware</p> <p>To provide for the removal of interest rate ceiling on certain Government bonds and to provide for the issuance of U.S. savings and retirement bonds.</p>	<p>July 23, 1969.—Statement by Senator Williams introducing this bill (Congressional Record S8429).</p> <p>July 24, 1969.—Referred to Bureau of the Budget and Department of the Treasury.</p> <p>Nov. 26, 1969.—Report from Department of the Treasury. (Prefers H.R. 14020.)</p> <p>(See H.R. 14020 (Doc. 1024) for further action on this subject.)</p>
<p>S. 2683★</p> <p>July 23, 1969</p> <p>Mr. Williams of Delaware and Mr. Case</p> <p>To deny an income tax deduction for a charitable contribution by a public official of his collection of letters and other papers, and to limit the tax benefits of other gifts to charity of certain property which was appreciated in value.</p>	<p>July 23, 1969.—Statement by Senator Williams introducing this bill (Congressional Record S8430).</p> <p>July 24, 1969.—Referred to Bureau of the Budget and Department of the Treasury.</p> <p>(See H.R. 13270 (Doc. 1020) for further action on this subject.)</p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 2689 July 24, 1969</p> <p>Mr. Inouye and Messrs. Bible, Dodd, Fong, Hatfield, Hollings, Jackson, Javits, Magnuson, Mansfield, Mathias, Metcalf, Muskie, Prouty, Randolph, Stevens, Thurmond, Williams of New Jersey, and Yarborough</p>	<p>July 24, 1969.—Statement by Senator Inouye introducing this bill (Congressional Record S8511).</p>	<p>July 28, 1969.—Referred to Bureau of the Budget and Departments of the Treasury and Defense.</p>
<p>To amend the Internal Revenue Code of 1954 to provide the same tax exemption for servicemen in and around Korea as is presently provided for those in Vietnam.</p>		
<p>S. 2705 July 28, 1969</p> <p>Mr. Fannin and Mr. Goldwater</p>	<p>July 28, 1969.—Statement by Senator Fannin introducing this bill (Congressional Record S8642).</p>	<p>July 30, 1969.—Referred to Bureau of the Budget and Department of the Treasury.</p>
<p>To provide for medical and hospital care through a system of voluntary health insurance, and for other purposes. (Provides a tax credit based on amounts paid by taxpayer for health insurance. For a husband and wife filing a joint return, the credit could not be based on more than \$400 in insurance premiums; the lower the taxpayer's income, the greater the proportion of the health insurance premiums that could be used as a tax credit. Persons with low incomes who could not make use of the tax credit could be provided a Government voucher applicable toward the cost of health insurance, including medicare supplementary medical insurance.)</p>		
<p>S. 2717★ July 29, 1969</p> <p>Mr. Ervin</p>	<p>July 31, 1969.—Referred to Bureau of the Budget and Departments of the Treasury and Health, Education, and Welfare.</p>	<p>Sept. 18, 1970.—Report from Bureau of the Budget—see testimony of Secretary of Health, Education, and Welfare. (H.R. 17550.) Sept. 18, 1970.—Report from Department of Health, Education, and Welfare. (See hearings on H.R. 17550.) Dec. 7, 1970.—Report from Department of the Treasury. (Defers to Department of Health, Education, and Welfare.)</p>
<p>(See H.R. 17550 for further action on this subject.)</p>		
<p>S. 2718★ July 29, 1969</p> <p>Mr. Bennett and Messrs. Allen, Allott, Baker, Bellmon, Bible, Burdick, Byrd of Virginia, Byrd of West Virginia, Cannon, Church, Cook, Cotton, Curtis, Dole, Dominick, Eastland, Ervin, Fannin, Goldwater, Gore, Gravel, Hansen, Harris, Hruska, Jackson, Jordan of Idaho, McGee, Mansfield, Metcalf, Montoya, Moss, Mundt, Murphy, Packwood, Pearson, Percy, Proxmire, Saxbe, Schweiker, Scott, Sparkman, Stevens, Talmadge, Thurmond, Tower, and Young of North Dakota.</p>	<p>July 29, 1969.—Statement by Senator Bennett introducing this bill (Congressional Record S8711).</p>	<p>July 31, 1969.—Referred to Bureau of the Budget and Departments of the Treasury and Justice. Sept. 24, 1969.—Modified version adopted as committee amendment to H.R. 12829. (See H.R. 12829 (Doc. 1019) for further action on this subject.)</p>
<p>To modify ammunition recordkeeping requirements.</p>		

TITLE AND DESCRIPTION

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

S. 2722★

July 29, 1969

Mr. Nelson
and Mr. Church

To amend title II of the Social Security Act to provide a general increase of 25 percent in the amount of the benefits payable thereunder (with a minimum old-age benefit of \$100), to provide for cost-of-living increases in such benefits in the future, to increase the amount individuals may earn without suffering deductions from such benefits, and to amend title XVIII of such act so as to include eye care, dental care, hearing aids, and routine physical examinations within the services covered by the insurance program established by pt. B of such title, and for other purposes.

(Bill would:

- (1) provide 25 percent across-the-board social security benefit increase, with \$100 minimum benefit;
- (2) provide automatic cost-of-living increases thereafter;
- (3) repeal present \$105 limitation on wife's benefits;
- (4) increase earnings limitation from \$1,680 to \$2,400, with dollar-for-dollar reduction in earnings thereafter;
- (5) increase from \$40 to \$50 for individual (\$60 to \$75 for a couple) special monthly payments to uninsured persons age 72 and over;
- (6) provide one-fifth financing of social security from general revenues;
- (7) include one comprehensive physical examination annually under pt. B of medicare;
- (8) include dental care, eye care, dentures, eyeglasses, and hearing aids under pt. B of medicare;
- (9) provide that pt. B enrollee pay $\frac{1}{2}$ instead of $\frac{1}{3}$ of average cost per enrollee; and
- (10) include under pt. B of medicare prescription drugs included in a formulary, with reimbursement based on lowest priced generic drug available, consistent with high standards.)

July 29, 1969.—Statement by Senator Nelson introducing this bill (Congressional Record S8716).

July 31, 1969.—Referred to Bureau of the Budget and Departments of the Treasury and Health, Education, and Welfare.

Sept. 18, 1970.—Report from Bureau of the Budget—see testimony of Secretary of Health, Education, and Welfare. (H.R. 17550.)

Sept. 18, 1970.—Report from Department of Health, Education, and Welfare. (See hearings on H.R. 17550.)

Dec. 7, 1970.—Report from Department of the Treasury. (Defers to Department of Health, Education, and Welfare.)

(See H.R. 17550 for further action on this subject.)

S. 2727

July 29, 1969

Mr. Miller

To provide for the sharing of Federal tax receipts with the States and their political subdivisions for purposes of education.

July 29, 1969.—Statement by Senator Miller introducing this bill (Congressional Record S8764).

July 31, 1969.—Referred to Bureau of the Budget and Department of the Treasury.

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 2736 July 30, 1969</p> <p>Mr. Stevens</p> <p>To amend the Internal Revenue Code of 1954 to permit certain employees to establish qualified pension plans for themselves in the same manner as if they were self-employed.</p>	<p>July 30, 1969.—Statement by Senator Stevens introducing this bill (Congressional Record S8809).</p> <p>July 31, 1969.—Referred to Bureau of the Budget and Department of the Treasury.</p>	
<p>S. 2739★ July 31, 1969</p> <p>Mr. Stevens</p> <p>To expand the definition of deductible moving expenses incurred by an employee.</p>	<p>July 31, 1969.—Statement by Senator Stevens introducing this bill (Congressional Record S8903).</p> <p>Aug. 1, 1969.—Referred to Bureau of the Budget and Department of the Treasury.</p> <p>(See H.R. 13270 (Doc. 1020) for further action on this subject.)</p>	
<p>S. 2748 July 31, 1969</p> <p>Mr. Hartke and Mr. Scott</p> <p>To amend the Antidumping Act, 1921, as amended. (Bill amends the Antidumping Act of 1921 to:</p> <ul style="list-style-type: none"> (a) establish certain time limits on Treasury investigation; (b) define the meaning of material injury; (c) define duties of Secretary of the Treasury so as to preclude him from closing out cases on the basis of price revisions or other assurances and invests that authority in the Tariff Commission; and (d) establish a judicial review procedure on legal issues.) 	<p>July 31, 1969.—Statement by Senator Hartke introducing this bill (Congressional Record S8907).</p> <p>Aug. 4, 1969.—Referred to Bureau of the Budget, U.S. Tariff Commission, and Departments of the Treasury, State, and Commerce.</p>	

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
<p>S. 2749 July 31, 1969</p> <p>Mr. Moss</p> <p>To authorize the payment of a special death gratuity to the widow, children, and parents of members of the Armed Forces who lost their lives on the U.S. ship <i>Scorpion</i>.</p>	<p>Aug. 1, 1969.—Referred to Bureau of the Budget, Veterans' Administration, and Departments of the Treasury and Defense.</p> <p>Sept. 22, 1969.—Noncommittal report from Department of the Treasury.</p> <p>Dec. 31, 1969.—Adverse report from Bureau of the Budget.</p> <p>Jan. 2, 1969.—Adverse report from Department of the Navy.</p> <p>Jan. 8, 1969.—Adverse report from Veterans' Administration.</p>
<p>S. 2760 Aug. 1, 1969</p> <p>Mr. Stevens</p> <p>To amend the Internal Revenue Code of 1954 to remove the limitations on the deductibility of expenses for care of dependents incurred to enable a taxpayer to be gainfully employed.</p>	<p>Aug. 1, 1969.—Statement by Senator Stevens introducing this bill (Congressional Record S8965).</p> <p>Aug. 4, 1969.—Referred to Bureau of the Budget and Department of the Treasury.</p>
<p>S. 2769 Aug. 5, 1969</p> <p>Mr. Prouty and Messrs. Baker, Boggs, Case, Cooper, Cotton, Dirksen, Dole, Dominick, Fannin, Fong, Goodell, Gurney, Hansen, Hatfield, Hruska, Javits, Jordan of Idaho, Mathias, Miller, Mundt, Murphy, Pearson, Percy, Schweiker, Scott, Mrs. Smith, Messrs. Stevens, Thurmond, and Tower.</p> <p>To provide an incentive for private employers to provide job training programs, including programs for individuals lacking skill or training necessary for steady employment, by allowing an income tax credit for the expenses of such programs.</p>	<p>Aug. 5, 1969.—Statement by Senator Prouty introducing this bill (Congressional Record S9122).</p> <p>Aug. 7, 1969.—Referred to Bureau of the Budget and Department of the Treasury.</p> <p>Aug. 15, 1969.—Referred to Department of Labor.</p>
<p>S. 2772★ Aug. 5, 1969</p> <p>Mr. Long</p> <p>Relating to the election of a taxpayer to change from the accrual to the installment basis of accounting for income tax purposes.</p>	<p>Aug. 5, 1969.—Statement by Senator Long introducing this bill (Congressional Record S9127).</p> <p>Aug. 7, 1969.—Referred to Bureau of the Budget and Department of the Treasury.</p> <p>Jan. 5, 1969.—Report from Department of the Treasury. (Suggests amendment.)</p> <p>Jan. 5, 1969.—Report from Bureau of the Budget. (Agrees with Department of Treasury.)</p> <p>(See H.R. 13270 (Doc. 1020) for further action on this subject.)</p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 2773★ Aug. 5, 1969</p> <p>Mr. Holland</p> <p>To amend the Internal Revenue Code of 1954 to require the capitalization of certain costs incurred in planting and developing citrus groves.</p> <p>(Denies an income tax deduction for expenses incurred in establishing a citrus grove and the amounts disallowed would have to be changed to capital account.)</p>	<p>Aug. 7, 1969.—Referred to Bureau of the Budget and Department of the Treasury.</p> <p>Oct. 17, 1969.—Report from Department of the Treasury. (Prefers provisions in H.R. 13270.)</p> <p>Oct. 27, 1969.—Report from Bureau of the Budget. (Prefers provisions in H.R. 13270.)</p> <p><i>(See H.R. 13270 (Doc. 1020) for further action on this subject.)</i></p>	
<p>S. 2775 Aug. 5, 1969</p> <p>Mr. Mondale</p> <p>To promote the foreign policy and best interests of the United States by authorizing the President to negotiate a commercial agreement including a provision for most-favored-nation status with Romania.</p>	<p>Aug. 5, 1969.—Statement by Senator Mondale introducing this bill (Congressional Record S9129).</p> <p>Aug. 7, 1969.—Referred to Bureau of the Budget, U.S. Tariff Commission, and Departments of State, Treasury, and Commerce.</p>	
<p>S. 2778 Aug. 5, 1969</p> <p>Mr. Long</p> <p>To encourage the growth of international trade on a fair and equitable basis.</p> <p>(Amends escape clause provisions of Trade Expansion Act to provide tariff or quota relief for industries which the Tariff Commission finds are being injured by imports.)</p>	<p>Aug. 5, 1969.—Statement by Senator Long introducing this bill (Congressional Record S9133).</p> <p>Aug. 15, 1969.—Referred to Bureau of the Budget, U.S. Tariff Commission, and Departments of State, Treasury, Interior, Agriculture, and Labor.</p>	
<p>S. 2782 Aug. 5, 1969</p> <p>Mr. Murphy</p> <p>To amend the Internal Revenue Code of 1954 to exclude from gross income the entire amount of the compensation of members of the Armed Forces of the United States who are prisoners of war, missing in action, or in a detained status during the Vietnam conflict.</p>	<p>Aug. 5, 1969.—Statement by Senator Murphy introducing this bill (Congressional Record S9231).</p> <p>Aug. 7, 1969.—Referred to Bureau of the Budget and Departments of the Treasury and Defense.</p>	

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 2794★ Mr. McCarthy</p> <p>Aug. 7, 1969</p> <p>To extend to unremarried individuals the tax benefits of income-splitting now enjoyed by married individuals filing joint returns.</p>	Aug. 7, 1969	<p>Aug. 7, 1969.—Statement by Senator McCarthy introducing this bill (Congressional Record S9332).</p> <p>Aug. 8, 1969.—Referred to Bureau of the Budget and Department of the Treasury. (See H.R. 13270 (Doc. 1020) for further action on this subject.)</p>
<p>S. 2796★ Mr. Fannin</p> <p>Aug. 7, 1969</p> <p>To provide a deduction from gross income for transportation expenses incurred by a disabled individual in traveling to and from work; and to provide an additional personal exemption for a taxpayer or his spouse who is disabled.</p>	Aug. 7, 1969	<p>Aug. 7, 1969.—Statement by Senator Fannin introducing this bill (Congressional Record S9382).</p> <p>Aug. 12, 1969.—Referred to Bureau of the Budget and Department of the Treasury. (See H.R. 13270 (Doc. 1020) for further action on this subject.)</p>
<p>S. 2800 Mr. Scott</p> <p>Aug. 8, 1969</p> <p>To amend title 38 of the United States Code to provide a paraplegic rehabilitation allowance of \$100 per month for veterans of World War I, World War II, or the Korean conflict. (Increases a veterans' pension by \$100 if paraplegic.)</p>	Aug. 8, 1969	<p>Aug. 8, 1969.—Statement by Senator Scott introducing this bill (Congressional Record S9417).</p> <p>Aug. 12, 1969.—Referred to Bureau of the Budget, Veterans' Administration, and Departments of the Treasury and Defense.</p> <p>Sept. 18, 1969.—Noncommittal report from Department of the Treasury.</p> <p>Jan. 15, 1970.—Noncommittal report from Department of the Army.</p> <p>Feb. 25, 1970.—Adverse report from Bureau of the Budget.</p> <p>Mar. 4, 1970.—Adverse report from Veterans' Administration.</p>
<p>S. 2804 Mr. Magnuson and Messrs. Anderson, Bennett, Bible, Burdick, Curtis, Dole, Eagleton, Goldwater, Griffin, Hansen, Inouye, Jackson, Jordan of Idaho, McGee, Moss, Pearson, Pelly, Randolph, Stevens, Tower, and Young of North Dakota</p> <p>Aug. 8, 1969</p> <p>To permit a compact between the several States relating to taxation of multistate taxpayers; to provide a formula for taxing multistate taxpayers for States not entering into this compact; to require certain sellers to collect sales and use taxes; and for other related purposes.</p>	Aug. 8, 1969	<p>Aug. 12, 1969.—Referred to Bureau of the Budget and Department of the Treasury.</p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
S. 2895★	Aug. 8, 1969	Aug. 8, 1969.—Statement by Senator Hart introducing this bill (Congressional Record S9423).
Mr. Hart		Aug. 12, 1969.—Referred to Bureau of the Budget and Department of the Treasury
To reform the Federal income tax laws.		(See H.R. 13370 (Doc. 1020) for further action on this subject.)
(Bill provides:		
<ol style="list-style-type: none"> 1. low-income allowance (with phaseout above certain income levels). Maximum additional deduction to \$1,100; 2. an increase in standard deduction to 15% of adjusted gross income not to exceed \$2,500 (deduction to be either the 15% standard deduction or low-income allowance, whichever is larger); 3. tax rate for first \$1,000 of taxable income of individuals to be reduced; 4. head-of-household tax rates extended to individuals maintaining their own home and are either a widow (or widower) or are 35 and have never been married or are separated for not less than 3 years; 5. a minimum tax to be computed at 50% of present tax rates applied to total economic income. (Economic income would be adjusted gross income plus: <ol style="list-style-type: none"> (a) deduction for capital gains; (b) excess of percentage depletion over cost depletion; and (c) excess of accelerated depreciation on real property over depreciation computed on straight-line method; 6. that no deduction to be allowed for income tax purposes for $\frac{1}{2}$ of any amount paid on any judgment in settlement of an action under Sherman Anti-trust Act, and gross income of taxpayer would not include $\frac{1}{2}$ of any amount received on any judgment entered for treble damages under Sherman Antitrust Act; 7. depreciation on real property to be computed only under straight-line method except for certain low- and middle-income housing; 8. repeal of unlimited charitable contribution deduction; 9. broadens the definition of "moving expenses with aggregate additional deduction not to exceed \$2,500"; 10. allocation of non-business itemized deductions between taxable income and "excluded items" (interest from State and local bonds, excess of accelerated depreciation on real property (other than low- and middle-income housing) over depreciation computed under straight-line method, unrealized appreciation in gifts of property to charity, any depreciation in gifts of property to charity, any depletion in excess of cost (or other basis) of mineral property, and long-term capital gains); 11. deductions for farm expenses incurred to be limited to farm income plus \$15,000 (\$15,000 to be reduced by adjusted gross income from all sources other than farming in excess of); 12. that no deduction for percentage depletion to be allowed after adjusted basis of property has reached zero; 13. that property received by taxpayer through transfer at death to have same basis as in hands of decedent; 14. all capital gains taxed as ordinary income; 15. repeal of multiple surtax exemptions of related corporations; and 16. for formation of Federal corporation to guarantee municipal bonds.) 		

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 2818</p> <p>Mr. Scott and Mr. Schweiker</p> <p>To amend title 38, United States Code, to increase the amount payable on burial and funeral expenses. (Increases veteran's burial allowance from \$250 to \$400.)</p>	Aug. 11, 1969	<p>Aug. 11, 1969.—Statement by Senator Scott introducing this bill (Congressional Record S9637).</p> <p>Aug. 15, 1969.—Referred to Bureau of the Budget, Veterans' Administration, and Departments of the Treasury and Defense.</p> <p>June 2, 1970.—Adverse report from Veterans' Administration.</p> <p>June 20, 1970.—Adverse report from Bureau of the Budget.</p> <p>July 1, 1970.—Noncommittal report from Department of the Treasury.</p> <p>July 20, 1970.—Favorable report from Department of the Army.</p>
<p>S. 2824★</p> <p>Mr. Byrd of West Virginia</p> <p>To amend the Internal Revenue Code of 1954 to increase the amount of the deduction for each personal exemption to \$800.</p>	Aug. 11, 1969	<p>Aug. 13, 1969.—Referred to Bureau of the Budget and Department of the Treasury. (See H.R. 13270 (Doc. 1020) for further action on this subject.)</p>
<p>S. 2830★</p> <p>Mr. Aiken</p> <p>To amend title II of the Social Security Act to provide a 10-percent across-the-board increase in the monthly benefits payable thereunder.</p>	Aug. 12, 1969	<p>Aug. 12, 1969.—Statement by Senator Aiken introducing this bill (Congressional Record S9723).</p> <p>Aug. 14, 1969.—Referred to Bureau of the Budget and Departments of the Treasury and Health, Education, and Welfare. (See H.R. 13270 (Doc. 1020) for further action on this subject.)</p> <p>Sept. 18, 1970.—Report from Bureau of the Budget—see testimony of Secretary of Health, Education, and Welfare. (H.R. 17550.)</p> <p>Sept. 18, 1970.—Report from Department of Health, Education, and Welfare. (See hearings on H.R. 17550.)</p> <p>Dec. 7, 1970.—Report from Department of the Treasury. (Defers to Department of Health, Education, and Welfare.) (See H.R. 17550 for further action on this subject.)</p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 2351</p> <p>Aug. 13, 1969</p> <p>Mr. Mathias</p> <p>To authorize refunds of duties paid on certain forms of nickel imported between July 1, and Dec. 31, 1967.</p>	Aug. 13, 1969	<p>Aug. 18, 1969.—Referred to Bureau of the Budget, U.S. Tariff Commission, and Departments of State, Treasury, Commerce, and Interior.</p> <p>Apr. 15, 1970.—Report from Department of State. (No objection.)</p> <p>Apr. 16, 1970.—Adverse report from Bureau of the Budget.</p> <p>Apr. 20, 1970.—Adverse report from Department of the Treasury.</p> <p>Apr. 23, 1970.—Adverse report from Department of the Interior.</p>
<p>S. 2363★</p> <p>Sept. 4, 1969</p> <p>Mr. Hollings</p> <p>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.</p>	Sept. 4, 1969	<p>Sept. 4, 1969.—Statement by Senator Hollings introducing this bill (Congressional Record S10140).</p> <p>Sept. 6, 1969.—Referred to Bureau of the Budget and Department of the Treasury.</p> <p>(See H.R. 13270 (Doc. 1020) for further action on this subject.)</p>
<p>S. 2366★</p> <p>Sept. 9, 1969</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>	Sept. 9, 1969	<p>Sept. 9, 1969.—Statement by Senator Hollings introducing this bill (Congressional Record S10256).</p> <p>Sept. 11, 1969.—Referred to Bureau of the Budget and Department of the Treasury.</p> <p>(See H.R. 13270 (Doc. 1020) for further action on this subject.)</p>
<p>S. 2379</p> <p>Sept. 10, 1969</p> <p>Mr. Stevens</p> <p>To amend the Internal Revenue Code of 1954 to require the issuance of certificates of release of tax liens and the filing of such certificates in the same offices in which the notices of such liens are filed.</p>	Sept. 10, 1969	<p>Sept. 10, 1969.—Statement by Senator Stevens introducing this bill (Congressional Record S10357)</p> <p>Sept. 12, 1969.—Referred to Bureau of the Budget and Department of the Treasury.</p>

Title and Description	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 2883</p> <p>Sept. 10, 1969</p> <p>Mr. Montoya and Messrs. Hollings, Moss, Mrs. Smith, and Mr. Young of Ohio.</p>	<p>Sept. 10, 1969.—Statement by Senator Montoya introducing this bill (Congressional Record S10359).</p> <p>Sept. 12, 1969.—Referred to Bureau of the Budget, U.S. Tariff Commission, Departments of State, Commerce and Treasury.</p>	<p>To provide for the imposition of a duty on excessive imports of potassium chloride or muriate of potash.</p>
<p>S. 2884</p> <p>Sept. 10, 1969</p> <p>Mr. Murphy</p>	<p>Sept. 11, 1969.—Referred to Bureau of the Budget, U.S. Tariff Commission, Departments of State, Commerce and Treasury.</p>	<p>To provide for duty-free entry under bond of certain plastic bags to be used as containers for exporting organic fertilizer from the United States.</p>
<p>S. 2885</p> <p>Sept. 10, 1969</p> <p>Mr. Hollings and Mr. Cotton</p>	<p>Sept. 10, 1969.—Statement by Senator Hollings introducing this bill (Congressional Record S10380).</p> <p>Sept. 11, 1969.—Referred to Bureau of the Budget, U.S. Tariff Commission, Departments of State, Commerce and Treasury.</p>	<p>To establish an orderly trade in textiles and in leather footwear</p>
<p>S. 2882</p> <p>Sept. 12, 1969</p> <p>Mr. Schweiker</p>	<p>Sept. 17, 1969.—Referred to Bureau of the Budget, U.S. Tariff Commission, Departments of State, Commerce and Treasury.</p>	<p>To provide for the orderly marketing of flat glass imported into the United States by affording foreign supplying nations a fair share of the growth or change in the United States flat glass market.</p>

TITLE AND DESCRIPTION	DATE	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
<p>S. 2897</p> <p>Mr. Young of North Dakota</p> <p>To amend sec. 314(k) of title 38, United States Code, in order to provide for a statutory payment of \$47 a month to a veteran who has lost the use of a lung or kidney as the result of a service-connected disability.</p>	Sept. 16, 1969	<p>Sept. 19, 1969.—Referred to Bureau of the Budget, Veterans Administration, Departments of Defense and Treasury</p> <p>Oct. 28, 1969.—Noncommittee report from Department of the Treasury</p> <p>Jan. 6, 1970.—Adverse report from Bureau of the Budget</p> <p>Jan. 13, 1970.—Adverse report from Veterans' Administration</p> <p>Jan. 15, 1970.—Noncommittee report from Department of the Army</p> <p>Mar. 18, 1970.—Public hearings. (Printed.)</p>
<p>S. 2943</p> <p>Mr. Baker</p> <p>and Messrs. Allen, Allott, Bellmon, Bennett, Boggs, Brooke, Cook, Cooper, Cotton, Dole, Dominick, Ervin, Fannin, Goldwater, Griffin, Gurney, Hansen, Hruska, Javits, Jordan of Idaho, Mathias, Mundt, Murphy, Packwood, Pearson, Percy, Prouty, Scott, Smith of Illinois, Stevens, Thurmond, Tower, and Young of North Dakota</p> <p>To restore balance in the federal form of government in the United States; to provide both the encouragement and resources for State and local government officials to exercise leadership in solving their own problems; to achieve a better allocation of total public resources; and to provide for the sharing with State and local governments of a portion of the tax revenue received by the United States.</p> <p>(Bill provides for sharing of the Federal tax revenue with State and local governments. The amount to be appropriated when fully effective to be 1% of total taxable income reported on Federal individual income tax returns to be allocated among the States on formula using each State's population and revenue effort.)</p>	Sept. 23, 1969	<p>Sept. 23, 1969.—Statement by Senator Baker introducing bill (Congressional Record S11106).</p> <p>Sept. 25, 1969.—Referred to Bureau of the Budget and Department of the Treasury.</p> <p>Oct. 1, 1969.—Favorable report from Bureau of the Budget.</p>
<p>S. 2955</p> <p>Mr. Harris</p> <p>To amend sec. 1902(d) of the Social Security Act.</p> <p>(Bill permits certification by State welfare agency of need to reduce scope of medicaid program; under present law, certification must be made by Governor.)</p>	Sept. 24, 1969	<p>Sept. 24, 1969.—Statement by Senator Harris introducing this bill (Congressional Record S11207).</p> <p>Sept. 25, 1969.—Referred to Bureau of the Budget, 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. 2964 Mr. Tower For the relief of Ecaterini N. Economopoulou.</p>	<p>Sept. 25, 1969</p>	<p>Sept. 27, 1969.—Referred to Bureau of the Budget, Departments of the Treasury and Health, Education, and Welfare. Oct. 30, 1969.—Report from the Department of the Treasury—defers to Department of Health, Education, and Welfare. Mar. 31, 1970.—Adverse report from Bureau of the Budget. Apr. 6, 1970.—Adverse report from Department of Health, Education, and Welfare.</p>
<p>S. 2969 Mr. Ribicoff and Mr. Prouty To amend the Internal Revenue Code of 1964 to increase the credit against tax for retirement income.</p>	<p>Sept. 29, 1969</p>	<p>Sept. 29, 1969.—Statement by Senator Ribicoff introducing this bill (Congressional Record S11483). Oct. 8, 1969.—Referred to Bureau of the Budget and Department of the Treasury.</p>
<p>S. 2969 Mr. Ribicoff To permit State agreements for coverage under the hospital insurance program for the aged.</p>	<p>Sept. 29, 1969</p>	<p>Sept. 29, 1969.—Statement by Senator Ribicoff introducing this bill (Congressional Record S11483). Oct. 1, 1969.—Referred to Bureau of the Budget, Departments of the Treasury and Health, Education, and Welfare. Sept. 18, 1970.—Report from Bureau of the Budget—see testimony of Secretary of Health, Education, and Welfare. (H.R. 17750.) Sept. 18, 1970.—Report from Department of Health, Education and Welfare. (See hearings on H.R. 17550.)</p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
S. 2973	Sept. 30, 1969	Oct. 2, 1969.—Referred to Bureau of the Budget, Departments of the Treasury and Health, Education, and Welfare. Nov. 12, 1969.—Favorable report from Department of the Treasury.
Mr. Williams of Delaware and Messrs. Boggs, Fong, Griffin, Hansen, Murphy, and Scott		
To amend the Social Security Act to provide an increase in benefits under the old-age, survivors, and disability insurance program, provide for automatic benefit increases thereafter in the event of future increases in the cost of living, provide for future automatic increases in the earnings and contribution base, and for other purposes.		
(Bill would:		
<ol style="list-style-type: none"> (1) provide 10% social security benefit increase, with \$61 minimum benefit, effective March 1970; (2) provide automatic cost-of-living increases thereafter; (3) increase from \$40 to \$44 for individual (\$60 to \$66 for a couple) special monthly payments to uninsured persons; (4) base the computation of retirement benefits for men on 3 less years of earnings than under present law, equating this method of computation to that now accorded women under present law; (5) increase widow's benefit from 82½% to 100% of deceased husband's primary insurance amount; (6) raise earnings limitation from \$1,680 to \$1,800, effective 1971, with \$1 reduction in benefits for each \$2 earned above this amount; earnings limitation would be increased automatically thereafter as earnings levels rise; (7) provide benefits for a dependent aged parent of a retired or disabled worker equal to 50% of his primary insurance amount; (8) provide childhood disability benefits for the child of a retired, deceased, or disabled worker if the child's disability begins before age 22 (present law requires that the disability begin before age 18); (9) provide free wage credit of \$100 for each month of military active duty between January 1967 and December 1967 (present law provides this credit beginning January 1968); and (10) raise the tax base from \$7,800 to \$9,000 in 1972, with automatic increases thereafter; decrease tax rates for the cash benefit programs between 1971 and 1986, while increasing hospital insurance tax rates during those years.) 		

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
S. 2979★	Oct. 1, 1969	Oct. 1, 1969.—Statement by Senator Dominick introducing this bill (Congressional Record E11638).
Mr. Dominick and Messrs. Allott, Baker, Bellmon, Bible, Boggs, Cannon, Cotton, Curtis, Dodd, Dole, Eastland, Fannin, Fong, Griffin, Hansen, Harris, Hart, Hruska, Jordan of Idaho, McGovern, Mundt, Murphy, Nelson, Packwood, Percy, Prouty, Proxmire, Randolph, Ribicoff, Smith of Illinois, Sparkman, Stevens, Thurmond, Tower, Young of North Dakota, Goldwater, Gurney, Case, Inouye, Allen, Hollings, and Mathias.		Oct. 3, 1969.—Referred to Bureau of the Budget and Department of the Treasury. <i>(See H.R. 13370 (Doc. 1020) for further action on this subject.)</i>
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.		

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
S. 2986.	Oct. 2, 1969	Oct. 2, 1969.—Statement by Senator Scott introducing this bill (Congressional Record S11722).
Mr. Scott and Messrs. Brooke, Dominick, Griffin, Hansen, Javits, Prouty, Schweiker, Stevens, Bennett, Boggs, Fong, Jordan of Idaho, and Mathias.		Nov. 7, 1969.—Referred to Bureau of the Budget, Departments of the Treasury and Health, Education and Welfare.
		Dec. 23, 1969.—Favorable report from Department of Health, Education, and Welfare.
		Jan. 10, 1970.—Favorable report Bureau of the Budget.
		Jan. 23, 1970.—Favorable report from Department of the Treasury.
		Feb. 15, 1970.—Referred to Department of Labor.
To authorize a family assistance plan providing basic benefits to low-income families with children, to provide incentives for employment and training to improve the capacity for employment of members of such families, to achieve greater uniformity of treatment of recipients under the Federal-State public assistance programs and to otherwise improve such programs, and for other purposes.		
(Bill:		
(1) eliminates present program of money payments to families with dependent children, replacing it with new Family Assistance Plan with benefits of \$500 per year for each of the first 2 members of a family plus \$300 for each additional member; the first \$720 of earned income plus ½ of the remainder is disregarded in determining eligibility for benefits;		
(2) eligible adult family members must register for training or employment;		
(3) States must supplement family assistance benefits so that persons eligible for the former program of Aid to Families with Dependent Children would not have their income reduced;		
(4) Labor Department must develop an employability plan for each adult recipient (under present law this is done by welfare agency);		
(5) Child care provided receives 90% Federal matching (75% under present law); and		
(6) requires minimum monthly welfare payment of \$90 per month (less other income) for aged, blind and disabled, with Federal share of 100% of first \$50 plus 50% of the next \$15 plus 25% of the balance of the payment.)		

AMENDMENTS

No. 1	(Percy for himself, Brooke, Case, Cook, Goodell, Gravel, Inouye, Mathias, Nelson, Packwood, Randolph, Schweiker, Stevens, and Tydings.) Substitutes for the child care provisions a new 4-year program of grants to States for the acquisition and construction of day care facilities, with priority in low-income areas; \$45 million is authorized in 1971, rising to approximately \$60 million in 1974.)
Nov. 5, 1969 (267)	
No. 2	(Saxbe) Requires monthly welfare payment of \$155 (less other income) for persons age 72 and over.
Jan. 29, 1970 (No. 467)	
No. 3	(Saxbe) Requires preference be given persons over 60 years of age when hiring personnel for day care centers.
Jan. 29, 1970 (No. 468)	

ACTION

TITLE AND DESCRIPTION

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

S. 2992★	Oct. 3, 1969	Oct. 7, 1969.—Referred to Bureau of the Budget and Department of the Treasury. (See H.R. 13270 (Doc. 1020) for further action on this subject.)
Mr. Goodell		
To amend the Internal Revenue Code.		
(Bill provides:		
<p>(1) an election for tax credit equal to 25% of medical expenses for taxable year, not to exceed maximum credit of \$800 (no itemized deduction for medical expenses if election is taken); and</p> <p>(2) tax credit for expenses of education above 12th grade for any family member with maximum of \$325.</p>		
S. 3008	Oct. 15, 1969	Oct. 17, 1969.—Referred to Bureau of the Budget, Veterans' Administration, and Department of the Treasury. Nov. 18, 1969.—Noncommittal report from Veterans' Administration. Nov. 17, 1969.—Adverse report from Department of the Treasury. Nov. 18, 1969.—Adverse report from Bureau of the Budget. Nov. 19, 1969.—Public hearing. (Printed.)
Mr. Yarborough and Messrs. Cranston, Hughes, Randolph, Talmadge, and Williams of New Jersey		
To increase the availability of guaranteed home loan financing for veterans and to increase the income of the national service life insurance fund.		
(Bill establishes a National Service Life Insurance Investment Fund to purchase guaranteed GI home loans of up to \$30,000 secured by single family dwellings; up to \$1 billion per fiscal year could be transferred from the NSLI Trust Fund to the new Investment Fund between fiscal years 1970 and 1974.)		
S. 3022	Oct. 13, 1969	Oct. 13, 1969.—Statement by Senator Byrd of West Virginia introducing this bill (Congressional Record S12362). Oct. 17, 1969.—Referred to Bureau of the Budget, U.S. Tariff Commission, Departments of Treasury and Commerce. Nov. 12, 1969.—Referred to Department of State.
Mr. Byrd of West Virginia for Mr. Randolph and himself		
To provide for the orderly expansion of trade in manufactured products.		
S. 3027★	Oct. 14, 1969	Oct. 17, 1969.—Referred to Bureau of the Budget, Internal Revenue Service, Veterans' Administration, Departments of Treasury and Health, Education and Welfare. (See H.R. 13270 (Doc. 1020) for further action on this subject.)
Mr. Byrd of West Virginia		
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.		

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 3035★ Oct. 15, 1969</p> <p>Mr. Hartke and Messrs. Bayh, Burdick, Eagleton, Gravel, Hart, Inouye, Jackson, Javits, Kennedy, McGee, Metcalf, Mondale, Montoya, Moss, Randolph, Schweiker, Scott, Stevens, Tydings, Williams of New Jersey, and Yarborough.</p> <p>To amend title II of the Social Security Act to increase, in the case of individuals having 40 or more quarters of coverage, the number of years which may be disregarded in computing such individual's average monthly wage, and to provide that, for benefit computation purposes, a man's insured status and average monthly wage will be figured on the basis of an age-62 cut-off (the same as presently provided in the case of women).</p> <p>(Bill would:</p> <ol style="list-style-type: none"> (1) base the computation of retirement benefits for men to that now accorded women under present law; and (2) permit one additional year of low earnings to be disregarded in computing social security benefits for each 10 years in covered employment.) 	<p>Oct. 15, 1969. Statement by Senator Hartke introducing this bill (Congressional Record S12620).</p> <p>Oct. 20, 1969. Referred to Bureau of the Budget, Departments of the Treasury and Health, Education and Welfare.</p> <p>Sept. 18, 1970.—Report from Bureau of the Budget—see testimony of Secretary of Health, Education, and Welfare.</p> <p>Sept. 18, 1970.—Report from Department of Health, Education, and Welfare. (See hearings on H.R. 17550.)</p> <p>Dec. 7, 1970.—Report from Department of the Treasury. (Defers to Department of Health, Education, and Welfare.) (See H.R. 17550 for further action on this subject.)</p>	
<p>S. 3046★ Oct. 21, 1969</p> <p>Mr. Byrd of West Virginia</p> <p>To amend title II of the Social Security Act to increase the annual amount individuals are permitted to earn without suffering deductions from the insurance benefits payable to them under such title.</p>	<p>Oct. 30, 1969.—Referred to Bureau of the Budget, Departments of the Treasury and Health, Education, and Welfare.</p> <p>Sept. 18, 1970.—Report from Bureau of the Budget—see testimony of Secretary of Health, Education, and Welfare.</p> <p>Sept. 18, 1970.—Report from Department of Health, Education, and Welfare. (See hearings on H.R. 17550.)</p> <p>Dec. 7, 1970.—Report from Department of the Treasury. (Defers to Department of Health, Education, and Welfare.) (See H.R. 17550 for further action on this subject.)</p>	
<p>S. 3050 Oct. 21, 1969</p> <p>Mr. Dodd</p> <p>To suspend for a 3-year period the import duty on certain raw silk and certain yarns of silk wholly of noncontinuous silk fibers.</p>	<p>Oct. 21, 1969.—Statement by Senator Dodd introducing the bill (Congressional Record S12840).</p> <p>Oct. 31, 1969.—Referred to Bureau of the Budget, 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	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
<p>S. 3073★ Oct. 27, 1969</p> <p>Mr. Magnuson</p> <p>To amend sec. 117 of the Internal Revenue Code of 1954 to exclude from gross income up to \$300 per month of scholarships and fellowships grants for which the performance of services is required.</p>	<p>Oct. 27, 1969.—Statement by Senator Magnuson introducing this bill (Congressional Record S13228).</p> <p>Oct. 31, 1969.—Referred to Bureau of the Budget and Department of the Treasury.</p> <p><i>(See H.R. 13370 (Doc. 1030) for further action on this subject.)</i></p>
<p>S. 3077★ Oct. 28, 1969</p> <p>Mr. Ribicoff and Messrs. Baker, Boggs, Cannon, Curtis, Dodd, Gravel, Harris, Hart, Hartke, Hollings, McGovern, Magnuson, Nelson, Proxmire, Randolph, Saxbe, Schweicker, Scott, Sparkman, Thurmond, Jackson, and Williams of New Jersey.</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>Nov. 7, 1969.—Referred to Bureau of the Budget and Department of the Treasury.</p> <p><i>(See H.R. 13370 (Doc. 1020) for further action on this subject.)</i></p>
<p>S. 3094★ Oct. 30, 1969</p> <p>Mr. Byrd of West Virginia</p> <p>To amend title II of the Social Security Act to provide that monthly insurance benefits, when based upon attainment or retirement age, will be payable in full at age 62 and on an actuarially reduced basis at age 60.</p> <p>(Bill provides:</p> <ol style="list-style-type: none"> (1) full social security benefits at age 62 (without an actuarial reduction as under present law), and (2) actuarially reduced benefits at age 60). 	<p>Nov. 4, 1969.—Referred to Bureau of the Budget, Departments of the Treasury, and Health, Education, and Welfare.</p> <p>Sept. 18, 1970.—Report from Bureau of the Budget—see testimony of Secretary of Health, Education, and Welfare.</p> <p>Sept. 18, 1970.—Report from Department of Health, Education, and Welfare. (See hearings on H.R. 17550.)</p> <p>Dec. 7, 1970.—Report from Department of the Treasury. (Defers to Department of Health, Education, and Welfare.)</p> <p><i>(See H.R. 17550 for further action on this subject.)</i></p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
S. 3100★ Nov. 3, 1969 Mr. Williams of New Jersey and Messrs. Hartke, Muskie, Hart, and Bagleton	Nov. 3, 1969.—Statement by Senator Williams of New Jersey introducing this bill (Congressional Record S13573). Nov. 4, 1969.—Referred to Bureau of the Budget, Departments of the Treasury, and Health, Education, and Welfare. Sept. 18, 1970.—Report from Bureau of the Budget—see testimony of Secretary of Health, Education, and Welfare. (H.R. 17550.) Sept. 16, 1970.—Report from Department of Health, Education, and Welfare. (See hearings on H.R. 17550.) Dec. 7, 1970.—Report from Department of the Treasury. (Defers to Department of Health, Education, and Welfare.) <i>(See H.R. 17550 for further action on this subject.)</i>
To amend the Social Security Act to provide increases in benefits under the old-age, survivors, and disability insurance program, to provide health insurance benefits for the disabled, and for other purposes.	
(Bill: <ol style="list-style-type: none"> (1) provides 20 percent social security benefit increase with \$90 minimum, effective January 1970, and further 20 percent increase with \$120 minimum effective January 1972; (2) provides automatic cost-of-living increases thereafter; (3) decreases actuarial reduction for benefits prior to 65; (4) increases widows' benefits to 100% if begun after widow is 65; (5) provides widows' benefits at any age, without reduction, if disabled; (6) provides benefits for dependent aged parents of retired and disabled workers; (7) provides childhood disability benefits for child of retired, deceased, or disabled worker if disability begins before age 22 (present law age 18); (8) increases from \$40 to \$48 (\$60 to \$72 for couple) special monthly payments to uninsured persons, effective January 1970; to \$57.60 (\$86) effective January 1972; (9) increases lump-sum death payment from \$255 to \$500; (10) bases computation of retirement benefits for men on three less years of earnings than under present law, equating method of computation to that now accorded women; (11) reduces by one-third number of years used in computing average earnings, effective December 1970; bases benefits on best 10 of any 15 consecutive years, effective 1972; (12) raises income limitation from \$1,680 to \$1,800, with \$1 reduction for each \$2 earned up to \$3,000, and \$3 reduction for each \$4 earned over \$3,000; limitation would automatically be increased as earnings levels rise; (13) reduces waiting period for disability benefits from 6 to 8 months; (14) provides disability benefits for totally disabled persons even when disability is not expected to last 12 months or result in death; (15) redefines disability; (16) eliminates supplementary medical insurance premiums and provides for financing hospital and medical insurance programs through employer and employee taxes plus Federal matching contribution; (17) extends medicare to disabled beneficiaries; (18) includes coverage of out-of-hospital prescription drugs under medicare based on a formulary, with reimbursement based on acquisition cost plus dispensing allowance; beneficiary pays \$1 per prescription; (19) provide free wage credit of \$100 for each month of military active duty between January 1967 and December 1967; (20) raises tax base from \$7,800 to \$9,000 in 1970 and \$15,000, 1972, with automatic increases thereafter as earnings rise; (21) raises tax rates to 12 percent combined employer-employee rate beginning 1973; and (22) provides general revenue contribution eventually representing one-third cost of the program.) 	

TITLE AND DESCRIPTION

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

<p>S. 3108★</p> <p>Mr. Magnuson and Messrs. Baker, Cannon, Cook, Cotton, Hart, Hartke, Moss, Pastore, Pearson, and Scott</p> <p>To provide additional Federal assistance in connection with the construction, alteration, or improvement of the airway system, air carrier and general purpose airports, airport terminals, and related facilities, and for other purposes.</p> <p style="text-align: center;">AMENDMENTS</p> <p>No. 1 Feb. 10, 1970 (488)</p>	<p>Dec. 5, 1969</p> <p>(Williams of New Jersey) Relative to selection of site for airport.</p>	<p>Dec. 8, 1969.—Letter from Department of Transportation stating regardless of method of payment tax burden should fall on shipper.</p> <p>Dec. 11, 1969.—Report from Department of Transportation—prefers tax provisions in H.R. 14465 (on Senate Calendar).</p> <p>Dec. 10, 1969.—Referred to Bureau of the Budget, Federal Aviation Agency, Civil Aeronautics Board, Interstate Commerce Commission, Departments of the Treasury and Transportation.</p> <p>Jan. 9, 1970.—Noncommittal report from Interstate Commerce Commission.</p> <p>Jan. 21, 1970.—Report from Department of Transportation. (Prefers administration proposal.)</p> <p>Jan. 22, 1970.—Letter from Department of Transportation providing statistical information.</p> <p>Jan. 26, 1970.—Report from Department of Treasury. (Prefers administration proposal.)</p> <p>Jan. 30, 1970.—Report from Civil Aeronautics Board. (Prefers administration proposal.)</p> <p>Feb. 4, 1970—Reported to Senate without comment inasmuch as no tax provisions are contained therein. <i>(See H.R. 14465 (Doc. 1029) for further action on this subject.)</i></p>
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<p>S. 3131</p> <p>Mr. Tydings</p> <p>To amend the Internal Revenue Code of 1954 to provide relief of certain individuals 65 years of age and over who own or rent their homes, through a system of income tax credits and refunds. (Bill provides tax credit for individuals 65 years of age and older who own or rent their homes for portion of property taxes or similar portion of rent—maximum tax credit of \$300.)</p>	<p>Nov. 10, 1969</p>	<p>Nov. 10, 1969.—Statement by Senator Tydings introducing this bill (Congressional Record S13988).</p> <p>Nov. 13, 1969—Referred to Bureau of the 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. 3156</p> <p>Nov. 20, 1969</p> <p>Mr. Talmadge</p> <p>To amend the Internal Revenue Code of 1954 to allow a credit against income tax for certain expenses of employee training programs and for certain wages and salaries of individuals employed under work incentive programs.</p> <p>(Bill provides tax credit equal to 10% of costs incurred in employee training programs and 10% of wages and salaries paid to individuals hired through work incentive program.)</p>	<p>Nov. 20, 1969.—Statement by Senator Talmadge introducing this bill (Congressional Record S14689).</p> <p>Nov. 24, 1969.—Referred to Bureau of the Budget and Department of the Treasury.</p>	
<p>S. 3173</p> <p>Nov. 21, 1969</p> <p>Mr. McGovern</p> <p>To extend the time within which claims may be filed for credit with respect to gasoline used on farms.</p> <p>(Bill provides extension of time for filing claim for payment of tax collected on gasoline used on farm to present limit for filing claim for credit or refund of income tax for that year (generally 3 years additional time).)</p>	<p>Nov. 21, 1969.—Statement by Senator McGovern introducing this bill (Congressional Record S14829).</p> <p>Nov. 24, 1969.—Referred to Bureau of the Budget, Departments of the Treasury and Agriculture.</p>	
<p>S. 3179</p> <p>Nov. 24, 1969</p> <p>Mr. Baker</p> <p>To amend the Internal Revenue Code of 1954 to allow a depreciation deduction with respect to the taxpayer's residence.</p> <p>(Bill provides that, in case of an individual, the primary residence used during taxable year could be depreciated under straight-line method using 30 years for useful life with maximum deduction of \$666.)</p>	<p>Nov. 26, 1969.—Referred to Bureau of the Budget and Department of the Treasury.</p>	

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 3252</p> <p>Mr. Tower and Mr. Murphy</p> <p>To amend the Internal Revenue Code of 1954 as amended. (Increases present surtax exemption from \$25,000 to \$100,000)</p>	Dec. 17, 1969	Dec. 23, 1969.—Referred to Bureau of the Budget and Department of the Treasury
<p>S. 3299★</p> <p>Mr. Kennedy</p> <p>To amend the Social Security Act to provide a 15 per centum across-the-board increase in monthly benefits with a minimum primary insurance amount of \$100.</p> <p>(Bill: Increases social security benefits 15% across-the-board, with \$100 minimum; and Increases special payments for certain persons age 73 and over from \$40 to \$73 (\$60 to \$179.50 per couple).)</p>	Dec. 21, 1969	<p>Dec. 22, 1969.—Statement by Senator Kennedy introducing this bill (Congressional Record S17639).</p> <p>Dec. 30, 1969.—Referred to Bureau of the Budget, Departments of the Treasury and Health, Education, and Welfare.</p> <p>Sept. 18, 1970.—Report from Bureau of the Budget—see testimony of Secretary of Health, Education, and Welfare. (H.R. 17550.)</p> <p>Sept. 18, 1970.—Report from Department of Health, Education, and Welfare. (See hearings on H.R. 17550.)</p> <p>Dec. 7, 1970.—Report from Department of the Treasury. (Defers to Department of Health, Education, and Welfare.) (See H.R. 17550 for further action on this subject.)</p>
<p>S. 3307★</p> <p>Mr. Mondale and Messrs. Cannon, Eagleton, Harris, Hart, Hughes, Jackson, Randolph, Tydings, and Young</p> <p>To prevent further increases in the monthly premium payable for supplementary medical insurance under pt. B of the medicare program established by title XVIII of the Social Security Act, and for other purposes.</p> <p>(Bill maintains medicare pt. B premium \$4 monthly for beneficiary through June 1971; premium would be reduced to \$3 thereafter. Balance of program cost would be paid from general revenues.)</p>	Jan. 19, 1970	<p>Jan. 19, 1970.—Statement by Senator Mondale introducing this bill (Congressional Record S67).</p> <p>Jan. 20, 1970.—Referred to Bureau of the Budget, Departments of the Treasury and Health, Education, and Welfare.</p> <p>Sept. 18, 1970.—Report from Bureau of the Budget—see testimony of Secretary of Health, Education, and Welfare. (H.R. 17550.)</p> <p>Sept. 18, 1970.—Report from Department of Health, Education, and Welfare. (See hearings on H.R. 17550.)</p> <p>Dec. 7, 1970.—Report from Department of the Treasury. (Defers to Department of Health, Education, and Welfare.) (See H.R. 17550 for further action on this subject.)</p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 3314 Jan. 20, 1970</p> <p>Mr. Williams of Delaware</p> <p>To amend the Internal Revenue Code of 1954 to further protect the privacy of individual taxpayers, and for other purposes.</p>	<p>Jan. 22, 1970.—Referred to Bureau of the Budget and Department of the Treasury.</p>	
<p>S. 3333★ Jan. 24, 1970</p> <p>Mr. Williams of New Jersey</p> <p>To amend title XVIII of the Social Security Act to authorize payment under the program of health insurance for the aged for services furnished an individual by a household aide (in such individual's home) as part of a home health service plan.</p>	<p>Jan. 24, 1970.—Statement by Senator Williams introducing this bill (Congressional Record S499).</p> <p>Jan. 27, 1970.—Referred to Bureau of the Budget, Departments of the Treasury and Health, Education, and Welfare.</p> <p>Sept. 18, 1970.—Report from Bureau of the Budget—see testimony of Secretary of Health, Education, and Welfare. (H.R. 17550.)</p> <p>Sept. 18, 1970.—Report from Department of Health, Education, and Welfare. (See hearings on H.R. 17550.)</p> <p>Dec. 7, 1970.—Report from Department of the Treasury. Defers to Department of Health, Education, and Welfare. (See H.R. 17550 for further action on this subject.)</p>	
<p>S. 3335 Jan. 26, 1970</p> <p>Mr. Eastland and Messrs. Allen, Talmadge, and Sparkman</p> <p>To amend the Internal Revenue Code of 1954 with respect to the tax-exempt status of, and the deductibility of contributions to, certain private schools.</p>	<p>Jan. 26, 1970.—Statement by Senator Eastland introducing this bill (Congressional Record S499).</p> <p>Jan. 28, 1970.—Referred to Bureau of the Budget and Department of the Treasury.</p>	
<p>S. 3341★ Jan. 27, 1970</p> <p>Mr. Talmadge and Mr. Cranston</p> <p>To amend title 38, United States Code to increase the rates of compensation for disabled veterans, and for other purposes.</p>	<p>Jan. 27, 1970.—Statement by Senator Talmadge introducing this bill (Congressional Record S636).</p> <p>Jan. 29, 1970.—Referred to Bureau of the Budget, Veterans' Administration, Departments of Defense and the Treasury. (Superseded by S. 3348—See S. 3348 for further action on this subject.)</p>	

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
S. 3348★	Jan. 28, 1970
Mr. Talmadge and Messrs. Cranston, Yarborough, Tydings, and Stevens	Jan. 28, 1970.—Statement by Senator Talmadge introducing this bill (Congressional Record 8728).
To amend title 38, United States Code, to increase the rates of compensation for disabled veterans, and for other purposes.	Jan. 29, 1970.—Referred to Bureau of the Budget, Veterans' Administration, Departments of Defense and the Treasury.
(Bill:	Mar. 17, 1970.—Report from Veterans' Administration. (Secs. 1 and 2—prefer deferment until study has been completed; sec. 3—unfavorable.)
(1) increases monthly compensation payments from \$400 to \$450 for totally disabled veterans whose disability is service-connected;	Mar. 18, 1970.—Public hearings. (Printed.)
(2) increases monthly compensation payments about 11% for veterans whose disability is less than 100%;	Mar. 18, 1970.—Adverse report from Bureau of the Budget.
(3) increases monthly dependents' allowance by about 11%;	Mar. 31, 1970.—Report from Department of the Treasury. (No comment.)
(4) establishes presumption that a former prisoner of war's disability is service-connected unless the Veterans' Administration can show by clear and convincing evidence that it is not.)	Apr. 16, 1970.—Reported favorably by the Subcommittee on Veterans' Legislation with an amendment modifying the prisoner-of-war provision so that it provides a presumption that a disability suffered by a former prisoner of war of Japan, Korea, or Vietnam (or other countries, if the former prisoner of war suffered from dietary deficiencies, forced labor, or inhumane treatment) is service-connected if the disability is related to malnutrition, or if the veteran became psychotic within 2 years of separation from military service.
	Apr. 23, 1970.—Reported favorably to the Senate as amended by the Subcommittee, with further amendment setting effective date at January 1, 1971. (S. Rept. 91-784).
	Apr. 27, 1970.—Passed Senate with Committee amendments.
	Apr. 28, 1970.—Referred to House Committee on Veterans' Affairs.
	June 9, 1970.—House Veterans' Affairs Committee reported favorably H.R. 17958, a bill to:
	(1) increase monthly compensation payments to totally disabled veterans whose disability is service-connected by 12%, effective July 1, 1970;
	(2) increase monthly compensation payments to veterans rated 50 to 90 percent disabled about 11 percent;
	(3) increase monthly compensation payments to veterans rated 10 to 40 percent disabled about 8 percent;
	(4) increase dependents' allowances about 11 percent;
	(5) provide a presumption that an individual who was a former prisoner of war for at least 180 days of Japan, Korea, or Vietnam (or other countries if the former prisoner of war suffered from dietary deficiencies, forced labor, or inhumane treatment) is service-connected if the disability is related to malnutrition or if the veteran became psychotic within 2 years of separation from service;
	(6) permit a remarried widow to revert to her earlier eligibility for compensation, pension, and education benefits when her second marriage is ended by death or divorce;
	(7) strengthen the language of present law to clarify Congressional intent that all decisions of the Administration of Veterans' Affairs on questions of entitlement to veterans' benefits are final and not subject to judicial review; and
	(8) direct the Secretary of the Treasury to redeem three bonds held by United Spanish American War veterans in the total amount of \$25,000 which mature June 15, 1983. (H. Rept. 91-1166).
	June 15, 1970.—Veterans' Affairs Committee discharged of further consideration of S. 3348.
	June 15, 1970.—House passed S. 3348 after substituting H.R. 17958 text.

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
S. 3348★—Continued	<p>July 9, 1970.—Senate agreed to House amendments with exception of provision authorizing Secretary of the Treasury to redeem 8 bonds held by United Spanish American War Veterans in the total amount of \$25,000, maturing June 15, 1968. Bill returned to the House of Representatives.</p> <p>July 31, 1970.—House agreed to Senate amendments.</p> <p>Aug. 12, 1970.—Signed by the President. (Public Law 91-376)</p>
<p>S. 3349</p> <p>Mr. Ervin</p> <p>To amend the Internal Revenue Code of 1954 with respect to the amount of deduction allowable for casualty losses to timber.</p>	<p>Jan. 28, 1970</p> <p>Jan. 30, 1970.—Referred to Bureau of the Budget and Department of the Treasury.</p>
<p>S. 3359</p> <p>Mr. Yarborough</p> <p>To amend title 38, United States Code, so as to provide that social security benefits shall be disregarded in determining eligibility for or the amount of dependency and indemnity compensation of dependent parents or in determining eligibility for or the amount of non-service-connected pension of veterans and widows of veterans.</p>	<p>Jan. 30, 1970.—Statement by Senator Yarborough introducing this bill (Congressional Record 8907).</p> <p>Feb. 3, 1970.—Referred to Bureau of the Budget, Veterans' Administration, Departments of the Treasury and Defense.</p> <p>Mar. 11, 1970.—Adverse report from Veterans' Administration.</p> <p>Mar. 23, 1970.—Adverse report from Bureau of the Budget.</p> <p>May 4, 1970.—Report from Department of the Army. (Defers to Veterans' Administration.)</p>
<p>S. 3360</p> <p>Mr. Bayh</p> <p>To amend sec. 770 of title 38, United States Code, to provide for the payment of servicemen's group life insurance benefits directly to a minor widow or widower where State law prohibits payment of insurance to minors.</p>	<p>Jan. 30, 1970.—Statement by Senator Bayh introducing this bill (Congressional Record 8909).</p> <p>Feb. 3, 1970.—Referred to Bureau of the Budget, Veterans' Administration, Departments of the Treasury and Defense.</p> <p>Feb. 27, 1970.—Favorable report from Veterans' Administration.</p> <p>Mar. 4, 1970.—Favorable report from Bureau of the Budget.</p> <p>Mar. 24, 1970.—Report from Department of the Treasury. (No comments.)</p> <p>May 18, 1970.—Report from Department of the Air Force. (Favors enactment but defers to Veterans' Administration.)</p>

TITLE AND DESCRIPTION	DATE	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
S. 3368 Mr. Murphy and Mr. Cranston	Feb. 2, 1970	Feb. 2, 1970. —Statement by Senator Murphy introducing this bill (Congressional Record S986). Feb. 4, 1970. —Referred to Bureau of the Budget, Small Business Administration, Departments of Justice and Treasury.
To regulate and foster commerce among the States by providing a uniform system for the application of sales and use taxes to interstate commerce.		
S. 3385★ Mr. Talmadge and Messrs. Cranston, Stevens, and Miller	Feb. 4, 1970	Feb. 4, 1970. —Statement by Senator Talmadge introducing this bill (Congressional Record S1153). Feb. 6, 1970. —Referred to Bureau of the Budget, Veterans' Administration, Departments of the Treasury and Defense. Apr. 28, 1970. —Report from Department of the Treasury. (No comment.) May 4, 1970. —Report from Department of the Army. (Defers to Veterans' Administration.) June 4, 1970. —Ordered favorably reported to full Committee. June 11, 1970. —Adverse report from Bureau of the Budget, but favors protection of beneficiaries against loss due to social security increases. June 12, 1970. —Adverse report from Veterans' Administration, but favors protection of beneficiaries against loss due to social security increases. <i>(See H.R. 16911 for further action.)</i>
To amend title 38, United States Code, to increase the income limitations applicable to non-service-connected pension for veterans and widows, to increase the income limitations applicable to dependency and indemnity compensation for dependent parents, and to liberalize the rates of such pension and such dependency and indemnity compensation.		
(Bill:		
<ol style="list-style-type: none"> 1. provides increases in veterans', widows' and orphans' pensions up to 9% for persons with little or no income other than their pension; 2. increases income limitations from \$2,000 to \$2,800 for veterans, widows with no dependents; and from \$3,200 to \$3,600 for veterans and widows with dependents; 3. increases dependency and indemnity compensation payments to dependent parents up to 9% for parents with little other income; and 4. ends present 10% exclusion of social security and certain other income in context of overall increases.) 		

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
S. 3392	Feb. 4, 1970	Feb. 5, 1970.—Referred to Bureau of the Budget, U.S. Tariff Commission, Departments of State, Commerce, and Treasury.
Mr. Fong		
To amend the Tariff Schedules of the United States to accord to the Trust Territory of the Pacific Islands the same tariff treatment as is provided for insular possessions of the United States.		
S. 3399	Feb. 5, 1970	Feb. 5, 1970.—Statement by Senator Anderson introducing this bill (Congressional Record S1258).
Mr. Anderson and Mr. Aiken		
To require the Secretary of Health, Education, and Welfare to keep certain records and make certain reports to Congress concerning amounts received by providers of medical and health care items and services to individuals entitled thereto under title XVIII of the Social Security Act or under any program or project under or established pursuant to titles V, XI, or XIX of such Act.		
(Bill requires Secretary of HEW to report annually to Congress the names and addresses of all physicians and other providers of health care receiving \$10,000 or more in payments under the Medicare and Medicaid programs.)		
S. 3416	Feb. 6, 1970	Feb. 10, 1970.—Referred to Bureau of the Budget and Department of the Treasury.
Mr. McCarthy		
To extend to all unmarried individuals the full tax benefits of income splitting now enjoyed by married individuals filing joint returns.		

TITLE AND DESCRIPTION

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

S. 3431

Feb. 9, 1970

Feb. 9, 1970.—Statement by Senator Ribicoff introducing this bill (Congressional Record S1409).

Mr. Ribicoff

Feb. 12, 1970.—Referred to Bureau of the Budget, Departments of the Treasury, Labor, and Health, Education, and Welfare.

To amend the Federal Unemployment Tax Act so as to impose certain minimum benefit standards under the Federal-State unemployment compensation program.

Mar. 4, 1970.—Adverse report from Bureau of the Budget.

Mar. 4, 1970.—Adverse report from Department of Labor.

(Bill reduces Federal unemployment tax credit for employers in a State which does not meet one of these three minimum benefit standards:

- (1) At least 70% of employees insured during previous year eligible, had they become unemployed, for benefits equal to at least 50% of their average wages; or
- (2) At least 80% of the unemployed workers receiving benefits during previous years received payments equal to at least 50% of their average wages; or
- (3) The State's benefit formula provides benefits equal to at least 50% of a worker's average wages, up to a maximum benefit of not less than 50% of the average wage in the State.)

S. 3433

Feb. 10, 1970

Feb. 10, 1970.—Statement by Senator Harris introducing this bill (Congressional Record S1621).

Mr. Harris

and Messrs. Bayh, Gravel, Inouye, Mondale, Montoya, Randolph, and Young of Ohio

Feb. 12, 1970.—Referred to Bureau of the Budget, Departments of the Treasury, and Health, Education, and Welfare.

To amend the Social Security Act to provide for a national program of basic income benefits to individuals and families in need thereof.

(Bill:

- (1) authorizes Secretary of Health, Education, and Welfare to determine the "minimum living requirement" for individuals and families, and to pay assistance based on the difference between their income and the "minimum living requirement";
- (2) requires disregard, in determining income of first \$75 in monthly earned income, one-half of the next \$150 earned, and one-fourth of the remainder;
- (3) sets effective date of July 1, 1973; and
- (4) provides for partial implementation of new assistance program, with increase in Federal financial participation, in fiscal years 1971 and 1972.)

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 3477</p> <p>Feb. 19, 1970</p> <p>Mr. Stevens and Mr. Bellmon</p> <p>To impose statutory quotas on imports of petroleum and petroleum products, and to impose reciprocal duties on petroleum and petroleum products imported from foreign countries which impose duties on petroleum and petroleum products produced in the United States.</p>	<p>Feb. 19, 1970.—Statement by Senator Stevens introducing this bill (Congressional Record S1945).</p> <p>Feb. 27, 1970.—Referred to Bureau of the Budget, U.S. Tariff Commission, Departments of the Treasury, State, Commerce, Defense, and Interior.</p> <p>Mar. 2, 1970.—Referred to Office of Emergency Preparedness.</p>	
<p>S. 3486</p> <p>Feb. 20, 1970</p> <p>Mr. Bellmon and Mr. Stevens</p> <p>To establish a Commission on Oil Imports as an independent agency of the Government, to authorize the Commission to impose quotas on imports of petroleum and petroleum products, and for other purposes.</p>	<p>Feb. 20, 1970.—Statement by Senator Bellmon introducing this bill (Congressional Record S2064).</p> <p>Feb. 25, 1970.—Referred to Bureau of the Budget, U.S. Tariff Commission, Departments of State, Treasury and Commerce.</p> <p>Feb. 27, 1970.—Referred to Departments of Interior and Defense.</p> <p>Mar. 2, 1970.—Referred to Office of Emergency Preparedness.</p>	
<p>S. 3502</p> <p>Feb. 24, 1970</p> <p>Mr. Packwood</p> <p>To amend the Internal Revenue Code of 1964 to adjust the amount of, and restrict the number of exemptions allowable for children.</p> <p>(Bill would restrict the number of personal exemptions allowable for children to \$1,000 for first child, \$750 for second, and \$500 for third.)</p>	<p>Feb. 24, 1970.—Statement by Senator Packwood introducing this bill (Congressional Record S2278).</p> <p>Mar. 3, 1970.—Referred to Bureau of the Budget and Department of the Treasury.</p> <p>Mar. 24, 1970.—Referred to Department of Health, Education, and Welfare.</p>	

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
S. 3517	Feb. 26, 1970	Feb. 26, 1970.—Statement by Senator Hartke introducing this bill (Congressional Record S2405). Feb. 27, 1970.—Referred to Bureau of the Budget and Department of the Treasury.
Mr. Hartke and Mr. Hart		
To establish a self-supporting Federal reinsurance program to protect employees in the enjoyment of certain rights under private pension plans. (Establishes under Department of Health, Education and Welfare a Federal insurance program for private pension plans to insure beneficiaries against loss of benefits.)		
S. 3524★	Feb. 27, 1970	Mar. 2, 1970.—Referred to Bureau of the Budget, Department of the Treasury and Department of Health, Education, and Welfare. Sept. 18, 1970.—Report from Bureau of the Budget—see testimony of Secretary of Health, Education, and Welfare. (H.R. 17550.) Sept. 18, 1970.—Report from Department of Health, Education, and Welfare. (See hearings on H.R. 17550.) Dec. 7, 1970.—Report from Department of the Treasury. (Defers to Department of Health, Education, and Welfare.) (See H.R. 17550 for further action on this subject.)
Mr. Mathias		
To amend title II of the Social Security Act to provide a special rule for determining insured status, for purposes of entitlement to disability insurance benefits, of individuals whose disability is attributable directly or indirectly to meningioma or other brain tumor.		
S. 3527	Mar. 2, 1970	Mar. 4, 1970.—Referred to Bureau of the Budget, Veterans Administration, Departments of Treasury and Defense. July 30, 1970.—Adverse report from Office of Management and Budget. Aug. 5, 1970.—Report from Veterans' Administration. (Suggests amendment.)
Mr. Byrd of West Virginia		
To prevent the reduction or loss of veterans' compensation benefits as the result of increases in social security or railroad retirement benefits attributable solely to the general benefit increase provided by the Social Security Amendments of 1969.		

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 3533★ Mar. 3, 1970</p> <p>Mr. Brooke</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 under such title. (Bill repeals present income limitation.)</p>		<p>Mar. 3, 1970.—Statement by Senator Brooke introducing this bill (Congressional Record S2824).</p> <p>Mar. 4, 1970.—Referred to Bureau of the Budget, Departments of the Treasury and Health, Education, and Welfare.</p> <p>Sept. 18, 1970.—Report from Bureau of the Budget—see testimony of Secretary of Health, Education, and Welfare. (H.R. 17550.)</p> <p>Sept. 18, 1970.—Report from Department of Health, Education, and Welfare. (See hearings on H.R. 17550.)</p> <p>Dec. 7, 1970.—Report from Department of the Treasury. (Defers to Department of Health, Education, and Welfare.) (See H.R. 17550 for further action on this subject.)</p>
<p>S. 3534★ Mar. 3, 1970</p> <p>Mr. Brooke</p> <p>To amend title II of the Social Security Act so as to encourage recipients of monthly benefits thereunder to accept employment in job-training programs and day-care centers. (Bill provides for disregarding, for purposes of the social security income limitation, earnings from work in a job-training program or day-care center.)</p>		<p>Mar. 3, 1970.—Statement by Senator Brooke introducing this bill (Congressional Record S2824).</p> <p>Mar. 4, 1970.—Referred to Bureau of the Budget, Departments of the Treasury and Health, Education, and Welfare.</p> <p>Sept. 18, 1970.—Report from Bureau of the Budget—see testimony of Secretary of Health, Education, and Welfare. (H.R. 17550.)</p> <p>Sept. 18, 1970.—Report from Department of Health, Education, and Welfare. (See hearings on H.R. 17550.)</p> <p>Dec. 7, 1970.—Report from Department of the Treasury. (Defers to Department of Health, Education, and Welfare.) (See H.R. 17550 for further action on this subject.)</p>
<p>S. 3535★ Mar. 3, 1970</p> <p>Mr. Brooke</p> <p>To amend title II of the Social Security Act to provide for an increase in the amount of widow's and widower's benefits payable thereunder. (Bill increases widow's benefit from 82½% to 90% of deceased husband's primary insurance amount.)</p>		<p>Mar. 3, 1970.—Statement by Senator Brooke introducing this bill (Congressional Record S2824).</p> <p>Mar. 4, 1970.—Referred to Bureau of the Budget, Departments of the Treasury and Health, Education, and Welfare.</p> <p>Sept. 18, 1970.—Report from Bureau of the Budget—see testimony of Secretary of Health, Education, and Welfare. (H.R. 17550.)</p> <p>Sept. 18, 1970.—Report from Department of Health, Education, and Welfare. (See hearings on H.R. 17550.)</p> <p>Dec. 7, 1970.—Report from Department of the Treasury. (Defers to Department of Health, Education, and Welfare.) (See H.R. 17550 for further action on this subject.)</p>

ACTION

TITLE AND DESCRIPTION

(ALL CONGRESSIONAL RECORD PAGE NUMBERS
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TITLE AND DESCRIPTION	ACTION
<p>S. 3536★ Mar. 3, 1970</p> <p>Mr. Brooke</p> <p>To amend title II of the Social Security Act to allow certain widows who are not under a disability to receive reduced benefits thereunder at age 50.</p> <p>(Bill provides actuarially reduced benefits to widows between age 50 and 60, if married to her deceased husband at least 10 years; present law widows in this age range are eligible only if totally disabled.)</p>	<p>Mar. 3, 1970.—Statement by Senator Brooke introducing this bill (Congressional Record S2824).</p> <p>Mar. 4, 1970.—Referred to Bureau of the Budget, Departments of the Treasury and Health, Education, and Welfare.</p> <p>Sept. 18, 1970.—Report from Bureau of the Budget—see testimony of Secretary of Health, Education, and Welfare. (H.R. 17550.)</p> <p>Sept. 18, 1970.—Report from Department of Health, Education, and Welfare. (See hearings on H.R. 17550.)</p> <p>Dec. 7, 1970.—Report from Department of the Treasury. (Defers to Department of Health, Education, and Welfare.) (See H.R. 17550 for further action on this subject.)</p>
<p>S. 3537★ Mar. 3, 1970</p> <p>Mr. Brooke</p> <p>To amend the Social Security Act to extend, in certain cases, entitlement to the health insurance benefits provided under title XVIII thereof to individuals, who have not attained age 65 but are married to individuals who have attained such age and are entitled to such benefits.</p> <p>(Bill makes eligible for medicare hospital insurance a person under age 65 if (1) he or she is the spouse of an eligible individual; (2) he or she has been married to an eligible individual for at least 10 years; and (3) the net income of the couple is less than \$5,000.)</p>	<p>Mar. 3, 1970.—Statement by Senator Brooke introducing this bill (Congressional Record S2824).</p> <p>Mar. 4, 1970.—Referred to Bureau of the Budget, Departments of the Treasury and Health, Education, and Welfare.</p> <p>Sept. 18, 1970.—Report from Bureau of the Budget—see testimony of Secretary of Health, Education, and Welfare. (H.R. 17550.)</p> <p>Sept. 18, 1970.—Report from Department of Health, Education, and Welfare. (See hearings on H.R. 17550.)</p> <p>Dec. 7, 1970.—Report from Department of the Treasury. (Defers to Department of Health, Education, and Welfare.) (See H.R. 17550 for further action on this subject.)</p>
<p>S. 3538 Mar. 3, 1970</p> <p>Mr. Brooke</p> <p>To amend title II of the Social Security Act and the Internal Revenue Code of 1964 to provide that an individual may elect to have any employment or self-employment performed by him after attaining age 65 excluded (for both tax and benefit purposes) from coverage under the old-age, survivors, and disability insurance system.</p>	<p>Mar. 3, 1970.—Statement by Senator Brooke introducing this bill (Congressional Record S2824).</p> <p>Mar. 4, 1970.—Referred to Bureau of the Budget, Departments of the Treasury and Health, Education, and Welfare.</p> <p>Sept. 18, 1970.—Report from Bureau of the Budget—see testimony of Secretary of Health, Education, and Welfare. (H.R. 17550.)</p> <p>Sept. 18, 1970.—Report from Department of Health, Education, and Welfare. (See hearings on H.R. 17550.)</p> <p>Dec. 7, 1970.—Report from Department of the Treasury. (Recommends deferring action until completion of study.)</p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
S. 3554	Mar. 6, 1970	Mar. 6, 1970.—Statement by Senator Prouty introducing this bill (Congressional Record S8150). Mar. 10, 1970.—Referred to Bureau of the Budget, Departments of the Treasury and Health, Education, and Welfare.
Mr. Prouty		
To amend the Social Security Act so as to add thereto a new title XX under which aged individuals will be assured a minimum annual income of \$1,800 in the case of single individuals, and \$2,400 in the case of married couples. (Bill guarantees a minimum income of \$1,800 to individuals and \$2,400 for couples age 65 and over; general funds would be used to pay the difference between the persons' total income and \$1,800 or \$2,400.)		
S. 3559	Mar. 9, 1970	Mar. 9, 1970.—Statement by Senator Pearson introducing this bill (Congressional Record S3255). Mar. 10, 1970.—Referred to Bureau of the Budget, Departments of the Treasury and Agriculture. May 8, 1970.—Favorable report from Department of the Treasury. May 8, 1970.—Favorable report from Bureau of the Budget. May 15, 1970.—Favorable report from Department of Agriculture.
Mr. Pearson		
To amend the Consolidated Farmers Home Administration Act of 1961 to make income on insured loans sold out of the Agricultural Credit Insurance Fund subject to Federal income taxes, and for other purposes.		
S. 3579	Mar. 11, 1970	Mar. 11, 1970.—Statement by Senator Prouty introducing this bill (Congressional Record S3432). Mar. 13, 1970.—Referred to Bureau of the Budget, U.S. Tariff Commission, Office of Emergency Preparedness, Departments of State, Treasury, Commerce, and Interior.
Mr. Prouty and Mr. Dodd		
To authorize the importation without regard to existing quotas of fuel oil to be used for residential heating purposes in the New England States. (Bill authorizes importations of home heating oil into New England States without regard to quantitative limitations or other import restrictions in effect under the authority of sec. 232 of the Trade Expansion Act of 1962.)		

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
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S. 3599

Mar. 13, 1970

Mr. Williams of Delaware

To reduce budget outlays by restructuring or terminating certain outmoded or uneconomic Federal programs.

(Sec. 601 of the bill:

- (1) increases Federal medicaid share 25 percent for out-patient hospital services and clinic and home health care services (other than physical therapy);
- (2) reduces Federal medicaid share one-third for in-patient hospital services after 60 days in a fiscal year and for skilled nursing home services after 90 days in a fiscal year;
- (3) reduces Federal medicaid share one-third for in-patient service in a mental hospital after first 90 days of care after June 30, 1970, and eliminates Federal matching entirely after an additional 275 days;
- (4) authorizes Secretary of HEW to reduce Federal matching for intermediate care facility services if the cost of these services is not reasonably lower than the cost of skilled nursing home services; and
- (5) effective July 1, 1970 modifies definition of intermediate care facility to exclude any public institution for mental diseases or mental defects.)

Mar. 13, 1970.—Statement by Senator Williams introducing this bill (Congressional Record S3721).

Mar. 26, 1970.—Referred to Bureau of the Budget, Veterans' Administration, Departments of the Treasury, Interior, Transportation, Defense, Agriculture, and Health, Education, and Welfare.

Apr. 7, 1970.—Favorable report from Bureau of the Budget.

Apr. 20, 1970.—Favorable report from Department of the Treasury.

May 21, 1970.—Favorable report from Department of Defense.

May 28, 1970.—Favorable report (with suggested amendment) from Department of Health, Education, and Welfare.

June 22, 1970.—Favorable report from Department of Agriculture.

June 22, 1970.—Favorable report from Veterans' Administration.

July 1, 1970.—Favorable report from Department of Transportation.

S. 3610

Mar. 19, 1970

Mr. Montoya

To amend the Internal Revenue Code of 1954 to provide for the continuation of the investment tax credit for small businesses, and for other purposes.

Mar. 19, 1970.—Statement by Senator Montoya introducing this bill (Congressional Record S3989).

Mar. 23, 1970.—Referred to Bureau of the Budget and Department of the Treasury.

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 3611★</p> <p>Mr. Montoya</p> <p>To extend to Federal employees coverage under the program of hospital insurance benefits for the aged established by pt. A of title XVIII of the Social Security Act, and for other purposes.</p>	Mar. 19, 1970	<p>Mar. 19, 1970.—Statement by Senator Montoya introducing this bill (Congressional Record S3989).</p> <p>Mar. 24, 1970.—Referred to Bureau of the Budget, Departments of the Treasury, and Health, Education, and Welfare.</p> <p>Sept. 18, 1970.—Report from Bureau of the Budget—see testimony of Secretary of Health, Education, and Welfare. (H.R. 17550.)</p> <p>Sept. 18, 1970.—Report from Department of Health, Education, and Welfare. (See hearings on H.R. 17550.)</p> <p>Dec. 7, 1970.—Report from Department of the Treasury. (Defers to Department of Health, Education, and Welfare.)</p> <p><i>(See H.R. 17550 for further action on this subject.)</i></p>
<p>S. 3615</p> <p>Mr. Thurmond and Messrs. Cotton, Hruska, and Scott</p> <p>To provide for orderly trade in textile articles. (Bill would establish import quotas on textile articles equal to average quantity of articles imported during the calendar years 1961–66.)</p>	Mar. 20, 1970	<p>Mar. 20, 1970.—Statement by Senator Thurmond introducing this bill (Congressional Record S4051).</p> <p>Mar. 24, 1970.—Referred to Bureau of the Budget, U.S. Tariff Commission, Departments of the Treasury, State, Commerce, and Interior.</p> <p>May 22, 1970.—Interim report from Department of State asking deferral of action at this time.</p>
<p>S. 3632</p> <p>Mr. Packwood and Mr. Percy</p> <p>To amend the Internal Revenue Code of 1954 to limit the number of personal exemptions allowable for children of a taxpayer who are born after 1972. (Bill would restrict the number of dependency deductions for children to no more than 2 starting on Jan. 1, 1973.)</p>	Mar. 25, 1970	<p>Mar. 25, 1970.—Statement by Senator Packwood introducing this bill (Congressional Record S4438).</p> <p>Mar. 28, 1970.—Referred to Bureau of the Budget, Departments of the Treasury, and Health, Education, and Welfare.</p>
<p>S. 3655</p> <p>Mr. Mansfield</p> <p>To amend the Internal Revenue Code of 1954 to allow a total of four personal exemptions for taxpayer, and the spouse of a taxpayer, who has attained the age of 70. (Bill would provide three additional exemptions for taxpayer or spouse at age 70.)</p>	Mar. 31, 1970	<p>Mar. 31, 1970.—Statement by Senator Mansfield introducing this bill (Congressional Record S4670).</p> <p>Apr. 2, 1970.—Referred to Bureau of the Budget and Department of the Treasury.</p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFERS TO DAILY CONGRESSIONAL RECORD)	
<p>S. 3658★</p> <p>Mr. Gore</p> <p>To amend title II of the Social Security Act so as to raise from \$64 to \$100 the minimum primary insurance amount thereunder.</p>	<p>Mar. 31, 1970</p>	<p>Mar. 31, 1970.—Statement by Senator Gore introducing this bill (Congressional Record S4685).</p> <p>Apr. 2, 1970.—Referred to Bureau of the Budget, Departments of the Treasury, and Health, Education, and Welfare.</p> <p>Sept. 18, 1970.—Report from Bureau of the Budget—see testimony of Secretary of Health, Education, and Welfare. (H.R. 17550.)</p> <p>Sept. 18, 1970.—Report from Department of Health, Education, and Welfare. (See hearings on H.R. 17550.)</p> <p>Dec. 7, 1970.—Report from Department of the Treasury. (Defers to Department of Health, Education, and Welfare.) (See H.R. 17550 for further action on this subject.)</p>
<p>S. 3659</p> <p>Mr. Gore</p> <p>To provide an income tax credit for certain political contributions; to provide for public financing of presidential and senatorial election campaigns, and to revise the Federal election laws. (Bill provides:</p> <ol style="list-style-type: none"> (1) tax credit for one-half of up to \$50 of political contributions made by an individual to any Federal, State, or local elective office; to committees operated exclusively for these candidates; and to National, State, or local committee of a national political party; (2) an option between public or private financing of presidential, vice-presidential, and senatorial campaigns, with certain restrictions; and (3) amendments to the Corrupt Practices Act.) 	<p>Apr. 1, 1970</p>	<p>Apr. 1, 1970.—Statement by Senator Gore introducing this bill (Congressional Record S4743).</p> <p>Apr. 2, 1970.—Referred to Bureau of the Budget, General Accounting Office, Departments of the Treasury and Justice.</p> <p>June 9, 1970.—Noncommittal report on policy determinations from General Accounting, but suggests certain perfecting amendments.</p>
<p>S. 3704★</p> <p>Mr. Muskie</p> <p>To authorize the Secretary of Health, Education, and Welfare to enter into an agreement with the Roosevelt Campobello International Park Commission extending, to employees of such Commission who reside in the United States but work in Canada, coverage under the insurance system established by title II of the Social Security Act.</p>	<p>Apr. 9, 1970</p>	<p>Apr. 14, 1970.—Referred to Bureau of the Budget, Departments of the Treasury, and Health, Education, and Welfare.</p> <p>Dec. 7, 1970.—Report from Department of the Treasury. (Defers to Department of Health, Education, and Welfare.) (See H.R. 17550 for further action on this subject.)</p>
<p>S. 3709</p> <p>Mr. Scott</p> <p>To prevent a decrease in the dependency and indemnity compensation of any dependent parent of a deceased veteran or in the pension of any veteran or widow of a veteran as a result of the increase in social security benefits provided for by the Social Security Amendments of 1969.</p>	<p>Apr. 13, 1970</p>	<p>Apr. 13, 1970.—Statement by Senator Scott introducing this bill (Congressional Record S5587).</p> <p>Apr. 14, 1970.—Referred to Bureau of the Budget, Veterans' Administration, Departments of Treasury and Defense.</p> <p>Aug. 5, 1970.—Report from Veterans' Administration. (Suggests amendment.)</p> <p>July 30, 1970.—Adverse report from Office of Management and Budget.</p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
S. 3711	Apr. 14, 1970	Apr. 14, 1970.—Statement by Senator Javits introducing this bill (Congressional Record S5645).
Mr. Javits		Apr. 16, 1970.—Referred to Bureau of the Budget, Departments of the Treasury, and Health, Education, and Welfare.
To provide a national health insurance program by extending the benefits, enlarging the coverage, expanding the role of private carriers, and otherwise improving the health insurance program established by title XVIII of the Social Security Act, by establishing a new title XX to such act to provide comparable health insurance benefits to individuals not covered therefor under the program established by such title XVIII, by providing Federal assistance to develop local comprehensive health service systems, and by authorizing the establishment of federally chartered national health insurance corporations.		
(Bill would:		
<ol style="list-style-type: none"> (1) extend medicare to all by first phasing in the disabled, then the unemployed, and to cover balance by July 1, 1973; (2) add limited prescription drug benefits for long-term maintenance drugs; (3) provide dental care; (4) provide annual physical checkup; and (5) provide eye and ear examination for children under 8.) 		
S. 3715	Apr. 14, 1970	Apr. 14, 1970.—Statement by Senator Brooke introducing this bill (Congressional Record S5672).
Mr. Brooke and Messrs. Goodell and McGovern		Apr. 16, 1970.—Referred to Bureau of the Budget and Department of the Treasury.
To authorize the President, subject to congressional disapproval, to raise or lower income tax rates by not more than 10 percent. (Allows President to raise or lower income tax rates by up to 10 percent for certain purposes, subject to congressional disapproval.)		
S. 3717	Apr. 14, 1970	Apr. 15, 1970.—Referred to Bureau of the Budget and Department of the Treasury.
Mr. Burdick		
To amend the Internal Revenue Code of 1954 to provide for the continuation of the investment tax credit for small businesses, and for other purposes.		
(Provides for small business exception to the provision of the Internal Revenue Code repealing the 7-percent investment tax credit preserving the tax credit on investments of up to \$20,000 per year.)		

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(ALL CONGRESSIONAL RECORD PAGE NUMBERS
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S. 3719 Apr. 15, 1970 Apr. 16, 1970.—Referred to Bureau of the Budget and Department of the Treasury.

Mr. Mathias

To establish the Advisory Commission on Federal Tax Forms, and for other purposes.

S. 3723 Apr. 16, 1970 Apr. 16, 1970.—Statement by Senator McIntyre introducing this bill (Congressional Record S6831).

Mr. McIntyre Apr. 20, 1970.—Referred to Bureau of the Budget, U.S. Tariff Commission, Departments of State, Commerce, and Treasury.

and Messrs. Allen, Allott, Baker, Brooke, Byrd of West Virginia, Cotton, Eagleton, Ervin, Hansen, Hollings, Hruska, Metcalf, Moss, Mundt, Muskie, Nelson, Pastore, Randolph, Schweiker, Scott, Mrs. Smith, Messrs. Sparkman, Symington, Talmadge, Thurmond, and Young of North Dakota.

May 22, 1970.—Interim report from Department of State asking deferral of action at this time.

To provide for orderly trade in textile articles and articles of leather footwear, and for other purposes.

(This bill would:

- (1) impose import quotas on textile and footwear articles generally equal to quantity imported during 1967-68. Imports would be limited by country of origin and by category;
- (2) revise criteria in title III of Trade Expansion Act of 1962 enabling industries, firms and workers to receive tariff or quota relief and adjustment assistance;
- (3) repeal present requirement in Trade Expansion Act of 1962 for termination of escape clause relief after 4 years; and
- (4) provide authority for President to cut tariffs but only if required as "compensation" to other countries under rules of GATT, for tariffs that are increased as a result of "escape clause" action.)

S. 3724 Apr. 16, 1970 Apr. 16, 1970.—Statement by Senator McGee introducing this bill (Congressional Record S5836).

Mr. McGee Apr. 20, 1970.—Referred to Bureau of the Budget and Department of the Treasury.

and Messrs. Allen, Bennett, Bible, Burdick, Cannon, Church, Cook, Dominick, Eastland, Ervin, Gore, Gravel, Harris, Hart, Hatfield, Holland, Hollings, Mansfield, Metcalf, Moss, Murphy, Pearson, Prouty, Proxmire, Schweiker, Scott, Stevens, Talmadge, Thurmond, Tower, and Young of North Dakota

Aug. 4, 1970.—Referred to Department of Justice.

To amend the Internal Revenue Code with respect to ammunition recordkeeping requirements.

(Extends exception from the Gun Control Act of 1968 which applies to shotgun and rifle ammunition to .23 caliber ammunition.)

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 3727★</p> <p>Mr. Jordan of Idaho and Mr. Church</p> <p>To amend title II of the Social Security Act to include Idaho among the States which may obtain social security coverage, under State agreement, for State and local policemen and firemen.</p>	<p>Apr. 16, 1970</p>	<p>Apr. 16, 1970.—Statement by Senator Jordan of Idaho introducing this bill (Congressional Record S6837).</p> <p>Apr. 20, 1970.—Referred to Bureau of the Budget, Departments of the Treasury and Health, Education, and Welfare.</p> <p>June 22, 1970.—Report from Bureau of the Budget. (No objection.)</p> <p>July 17, 1970.—Favorable report from Department of Health, Education, and Welfare.</p> <p>Dec. 7, 1970.—Report from Department of the Treasury. (Defers to Department of Health, Education, and Welfare.) (See H.R. 17550 for further action on this subject.)</p>
<p>S. 3769</p> <p>Mr. Stevens</p> <p>To amend the Internal Revenue Code of 1954 to require notice and hearing prior to levy upon the salary or wages of an individual. (Requires Internal Revenue Service to give a taxpayer notice and an opportunity for a hearing before levying on wages for salary.)</p>	<p>Apr. 30, 1970</p>	<p>Apr. 30, 1970.—Statement by Senator Stevens introducing this bill (Congressional Record S6380).</p> <p>Apr. 30, 1970.—Referred to Bureau of the Budget, Departments of the Treasury and Justice.</p>
<p>S. 3772</p> <p>Mr. Byrd of West Virginia</p> <p>To amend the Internal Revenue Code of 1954 to encourage the abatement of pollution by allowing an individual taxpayer to deduct from gross income the cost of eligible pollution control equipment. (Provides for an income tax deduction for the cost of certain air and water pollution control equipment, not to exceed \$50 for each piece of equipment.)</p>	<p>Apr. 30, 1970</p>	<p>Apr. 30, 1970.—Statement by Senator Byrd of West Virginia introducing this bill (Congressional Record S6380).</p> <p>May 4, 1970.—Referred to Bureau of the Budget and Department of the Treasury.</p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
<p>S. 3788</p> <p>Apr. 30, 1970</p> <p>Mr. McCarthy</p> <p>To provide an adequate income for all Americans, to assure to every person a decent standard of living with dignity, justice, and democracy.</p> <p>(Bill:</p> <ol style="list-style-type: none"> (1) guarantees minimum income of \$2,000 to an individual; \$3,500 to family of two; \$4,500 to family of three; \$5,500 to family of four; with \$1,000 additional for each additional family member; (2) increases these amounts automatically as the cost of living rises; and (3) makes provision for increasing these amounts under certain circumstances.) 	<p>Apr. 30, 1970.—Statement by Senator McCarthy introducing this bill (Congressional Record S6386).</p> <p>May 5, 1970.—Referred to Bureau of the Budget, Departments of the Treasury, Agriculture, Labor, Defense, and Health, Education, and Welfare.</p>
<p>S. 3791</p> <p>May 5, 1970</p> <p>Mr. Fong</p> <p>To amend the Social Security Act to provide that the Trust Territory of the Pacific Islands shall be regarded as a State for purposes of the program of maternal and child health and crippled children's services established by title V of such act.</p>	<p>May 6, 1970.—Referred to Bureau of the Budget, Departments of the Treasury, Interior, and Health, Education, and Welfare.</p> <p>June 30, 1970.—Favorable report (with suggested amendment) from Bureau of the Budget.</p> <p>July 14, 1970.—Favorable report (with suggested amendments) from Department of Health, Education, and Welfare.</p>
<p>S. 3816</p> <p>May 7, 1970</p> <p>Senator Mansfield for Senator Montoya</p> <p>To amend title 38 of the United States Code to increase the rates and income limitations relating to payment of pension and parents' dependency and indemnity compensation, and for other purposes.</p> <p>(Bill:</p> <ol style="list-style-type: none"> (1) provides increases for veterans, widows, and orphans pensions and parents dependency and indemnity compensation up to 10% for persons with little income other than pension; (2) increases income limitations from \$2,000 to \$2,900 for veterans, widows with no dependents; and from \$3,200 to \$3,500 for veterans and widows with dependents.) 	<p>May 7, 1970.—Statement by Senator Mansfield for Senator Montoya introducing this bill (Congressional Record S6846).</p> <p>May 8, 1970.—Referred to Bureau of the Budget, Veterans' Administration, Departments of the Treasury and Defense.</p> <p>June 8, 1970.—Adverse report from Veterans' Administration but suggests legislation protecting those on social security.</p> <p>June 11, 1970.—Adverse report from Bureau of the Budget but suggests legislation protecting those on social security.</p> <p>Sept. 1, 1970.—Report from Department of the Army. (Defers to other departments.)</p>

TITLE AND DESCRIPTION	DATE	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
<p>S. 3331</p> <p>Mr. Miller</p> <p>To revise the quota control system on the importation of certain meat and meat products.</p>	<p>May 13, 1970</p>	<p>May 13, 1970.—Statement by Senator Miller introducing this bill (Congressional Record S7073).</p> <p>May 14, 1970.—Referred to Bureau of the Budget, U.S. Tariff Commission, Departments of the Treasury, Commerce, State, and Agriculture.</p>
<p>S. 3351</p> <p>Mr. Miller</p> <p>To amend the Internal Revenue Code of 1954 to allow a deduction, in computing the minimum tax on tax preferences, for unused tax preferences in years in which a taxpayer is not liable for the minimum tax.</p> <p>(Bill provides for purposes of minimum tax computation for unlimited carryover of Federal taxes not offset against items of tax preference in excess of annual \$30,000 exemption.)</p>	<p>May 19, 1970</p>	<p>May 20, 1970.—Referred to Bureau of the Budget and Department of the Treasury.</p>
<p>S. 3354★</p> <p>Mr. Thurmond and Mr. Hollings</p> <p>For the relief of the estate of Martha W. Brice.</p>	<p>May 19, 1970</p>	<p>May 22, 1970.—Referred to Bureau of the Budget and Department of the Treasury.</p> <p>(See H.R. 17473 for further action.)</p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
<p>S. 8665 May 23, 1970</p> <p>Mr. Tydings and Mr. Hart</p>	<p>May 20, 1970.—Statement by Senator Tydings introducing this bill (Congressional Record S7503).</p> <p>May 22, 1970.—Referred to Bureau of the Budget, Departments of the Treasury, and Justice.</p>
<p>To amend the Internal Revenue Code of 1954 by imposing a tax on the transfer of explosives to persons who may lawfully possess them and to prohibit possession of explosives by certain persons.</p>	
<p>(Bill:</p> <ol style="list-style-type: none"> (1) places tax of 1% of the fair market value of explosives on their transfer; (2) sets forth rules for the registration of importers, manufacturers and dealers of explosives and for the transfer of explosives to unregistered transferees; (3) prohibits the transfer of explosives to certain individuals; and (4) sets forth criminal penalties and forfeiture for violations under the bill.) 	
<p>AMENDMENTS</p>	
<p>June 24, 1970 No. 1 (733)</p>	<p>(Tydings) Exempts from excise tax purchase or transfer of up to 6 pounds black powder and up to 1,000 percussion caps used in firing of antique firearms for the National Muzzle Loading Rifle Association.</p>
<p>S. 8662</p> <p>Mr. Proxmire and Mr. Nelson</p>	<p style="text-align: right;">May 26, 1970</p> <p>May 27, 1970.—Statement by Senator Proxmire introducing this bill (Congressional Record S7868).</p> <p>June 2, 1970.—Referred to Bureau of the Budget, U.S. Tariff Commission, Departments of State, Commerce, and Treasury.</p>
<p>To amend the Tariff Schedules of the United States with respect to the method of determining what articles fall within the additional import restrictions set forth in pt. 3 of the appendix of such schedules.</p>	
<p>S. 8911</p> <p>Mr. Baker</p>	<p style="text-align: right;">June 2, 1970</p> <p>June 3, 1970.—Referred to Bureau of the Budget, and Department of the Treasury.</p>
<p>To amend the Internal Revenue Code of 1954 to provide an exemption from excise tax for certain boxes and containers used in connection with certain vehicles.</p> <p>(Bill amends sec. 4063(a) of the Internal Revenue Code to include boxes and containers not permanently mounted on truck body or chassis from excise tax.)</p>	

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
S. 3951	June 12, 1970	June 15, 1970.—Referred to Bureau of the Budget, and Department of the Treasury.
Mr. Mansfield		
To amend the Internal Revenue Code of 1954 to allow an income tax deduction for certain expenses of meals and lodging incurred while away from home for medical care.		
S. 3960	June 12, 1970	June 12, 1970.—Statement by Senator Tydings introducing this bill (Congressional Record S8034).
Mr. Tydings		
To permit a State to elect to use funds from the highway trust fund for purposes of urban mass transportation.		
S. 3963	June 15, 1970	June 10, 1970.—Referred to Bureau of the Budget, Departments of the Treasury, and Justice.
Mr. Metcalf		
To eliminate the 50-percent fraud penalty against an innocent spouse and to relieve an innocent spouse of the tax liability for stolen or embezzled funds.		
(Bill would eliminate the fraud penalty and make the unlimited period for assessment in fraud cases inapplicable to an innocent spouse who unknowingly signs a fraudulent tax return. It would also prohibit taxing a spouse on income from embezzled funds, where the spouse signs a fraudulent return unknowingly and has not participated in the embezzlement.)		

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
<p>S. 3068 June 16, 1970</p> <p>Mr. Gore</p> <p>To require that information concerning losses in revenue from certain provisions of the Internal Revenue Code to be included in the annual budget message of the President.</p> <p>(Bill would provide that the President shall include in his budget message estimates of the losses in tax revenue which result from the application of the various provisions of the Internal Revenue Code. The estimates would include losses in revenue resulting from tax exclusions or tax exemptions of items of income, tax deductions, and credits, deferral of taxes which would be normally imposed, and the granting of preferential rates to various types of income.)</p>	<p>June 16, 1970.—Statement by Senator Gore introducing this bill (Congressional Record S9041).</p> <p>June 17, 1970.—Referred to Bureau of the Budget and Department of the Treasury.</p>
<p>S. 3991 June 18, 1970</p> <p>Mr. Bennett</p> <p>To reduce the rate of duty on parts of ski bindings.</p>	<p>June 18, 1970.—Statement by Senator Bennett introducing this bill (Congressional Record S9248).</p> <p>June 19, 1970.—Referred to Bureau of the Budget, U.S. Tariff Commission, Departments of the Treasury, State, and Commerce.</p> <p>Aug. 28, 1970.—Adverse report from Bureau of the Budget.</p> <p>Aug. 28, 1970.—Report from Department of State. (No objection but defers to other departments.)</p> <p>Aug. 31, 1970.—Adverse report from Department of the Treasury.</p> <p>Sept. 17, 1970.—Adverse report from Department of Commerce.</p>
<p>S. 4001 June 23, 1970</p> <p>Mr. Fannin</p> <p>To transfer to the U.S. Tariff Commission certain functions and duties now vested in the President and Secretary of the Treasury under the Antidumping Act, 1921, the Tariff Act of 1930, and the Trade Expansion Act of 1962.</p> <p>(Transfers certain procedures now under the Treasury Department relative to antidumping and countervailing duties to the U.S. Tariff Commission.)</p>	<p>June 23, 1970.—Statement by Senator Fannin introducing this bill (Congressional Record S9544).</p> <p>June 24, 1970.—Referred to Bureau of the Budget, U.S. Tariff Commission, Departments of State, Commerce, and Treasury.</p>

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(ALL CONGRESSIONAL RECORD PAGE NUMBERS
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S. 4035 June 25, 1970 June 25, 1970.—Statement by Senator Gore introducing this bill (Congressional Record S9800).
Mr. Gore June 29, 1970.—Referred to Bureau of the Budget, U.S. Tariff Commission, Departments of the Treasury, State, and Commerce.

To provide for orderly trade in textile articles and articles of leather footwear, and for other purposes.
 (Mandatory quotas on textile articles and leather footwear to take effect on Jan. 1, 1970, in absence of voluntary agreement limiting such exports to the United States.)

S. 4036★ June 30, 1970 June 30, 1970.—Statement by Senator Gore introducing this bill (Congressional Record S10226).
Mr. Gore July 7, 1970.—Referred to Bureau of the Budget, Departments of the Treasury and Health, Education, and Welfare.
 Dec. 7, 1970.—Report from Department of the Treasury. (Defers to Department of Health, Education, and Welfare.)
(See H.R. 17550 for further action on this subject.)

To amend title II of the Social Security Act to permit widow's benefits to be payable at age 60, to permit widower's benefits to be payable at age 60, to permit wife's benefits to be payable to a disabled wife at age 50, to permit husband's benefits to be payable to a disabled husband at age 50, and for other purposes.

S. 4039 June 30, 1970 June 30, 1970.—Statement by Senator Bible introducing this bill (Congressional Record S10228).
Mr. Bible July 6, 1970.—Referred to Bureau of the Budget, Small Business Administration, and Department of the Treasury.
 and Messrs. Burdick, Dole, Gravel, Harris, McIntyre, Metcalf, Montoya, Moss, Nelson, Randolph, Stevens, and Williams of New Jersey

To amend the Internal Revenue Code of 1954 to provide income tax simplification, reform, and relief for small business.

(Bill provides:

- (1) establishment of Committee to recommend tax simplification for small business;
- (2) for position of Small Business Tax Analyst within the Treasury Department;
- (3) that the Secretary of the Treasury shall submit within 1 year recommendations which will consolidate into one chapter of the Internal Revenue Code, those provisions which relate to small business;
- (4) that the Secretary of the Treasury shall submit within 1 year a report on the desirability of providing special depreciation rules for small business;
- (5) that the Secretary of the Treasury shall submit within 1 year recommendations for changes in the taxation of pension, profit-sharing and health plans of small businesses so as to provide equal tax benefits whether or not such businesses are incorporated;
- (6) for a decrease in tax rates for corporations with taxable incomes of less than \$1 million (approximately) and an

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(ALL CONGRESSIONAL RECORD PAGE NUMBERS
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S. 4099—Continued

- increase in tax rates for corporations with incomes in excess of \$1 million (approximately);
- (7) that a new small business corporation may elect under certain conditions to pay no income tax on its operating income for its first 5 years;
 - (8) that a new small business concern may carry over for 10 years, any net operating loss sustained in its first 5 years of operation;
 - (9) that expenses incurred in organizing a partnership may be amortized ratably over a 60-month period;
 - (10) that an ordinary loss deduction will be allowed for payments by guarantors of obligations of certain small business corporations, if such obligations become worthless;
 - (11) that the maximum deduction for loss arising from investment in a small business stock would be increased from \$25,000 to \$50,000;
 - (12) for increases in the amount of small business stock which a corporation may issue;
 - (13) for the formation of new types of cooperatives (for low and moderate income families) which could retain 100 percent of declared patronage refunds during the first 5 years;
 - (14) that the additional first year depreciation allowance would be increased from \$10,000 to \$20,000;
 - (15) that the reserve ratio test used in applying depreciation guidelines would not apply to a small business concern;
 - (16) for a small business exception to repeal of the investment tax credit, which would permit a \$50,000 annual investment for manufacturing corporations, \$10,000 for other corporations, and \$5,000 for individuals, in order to qualify taxable income could not exceed \$500,000 for corporate manufacturers, \$100,000 for other corporations, and \$50,000 for individuals;
 - (17) that, in addition to present net operation loss carryback and carryover rules, a small business concern could elect to carry such losses back 5 years and forward 3 years, or, alternatively, back 4 years and forward 4 years;
 - (18) that the accumulated earnings credit under the accumulated earnings tax would be increased from \$100,000 to \$150,000. Also the rules applicable to the burden of proof in establishing the reasonable needs of the corporate business would be changed;
 - (19) that corporate expenses of issuing or registering stock with a regional stock exchange could be deducted ratably over a 60-month period;
 - (20) that a taxpayer could begin amortization of research or experimental expenditures at the time that they are made rather than when the taxpayer first realizes benefits;
 - (21) that certain family small business corporations which are members of a controlled group would be allowed up to five multiple surtax exemptions;
 - (22) certain liberalising changes in the tax rules which apply to partners and partnerships upon the death of one of the partners;
 - (23) that a partnership would not necessarily be considered terminated if there is a sale or exchange of 50 percent or more of the total interest in partnership capital or profits by partners who have been members for at least 12 months;

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S. 4039—Continued

- (24) that a partner could deduct losses in excess of his adjusted basis in his partnership interest if he is liable to the partnership for such losses;
- (25) that Subch "S" small business corporations (tax-option) could have 15 shareholders, rather than the present 10. Also, any stock owned by one or more individuals which have been received through inheritance from the same person would be treated as only one shareholder. After 5 years the number of shareholders permitted to a corporation would increase to 25;
- (26) that persons who are eligible to hold stock of Subch "S" (tax option) corporations would be enlarged to include certain trusts established pursuant to a will, trusts where the entire income is taxable to the grantor, and a small business investment company;
- (27) that a new shareholder in a Subch "S" (tax option) corporation could not terminate the election to be a Subch "S" corporation unless 51 percent of the stock ownership of the corporation also voted to revoke the election;
- (28) that a Subch "S" (tax option) corporation would not lose its status if the passive income of the corporation exceeded 20 percent of gross receipts in a single year. In order to lose its status, the Subch "S" corporation would have to exceed this percentage in any two of the preceding 4 consecutive years;
- (29) that if a Subch "S" (tax option) corporation should have its status terminated through inadvertence, then the corporation could regain its Subch "S" status if it can show that it fully complied with the statutory requirements within 90 days after it became aware of its failure to comply;
- (30) that if a shareholder of a Subch "S" (tax option) corporation is not permitted to deduct his pro rata share of the corporation's net loss because it exceeds his adjusted basis in the corporate stock, then the disallowed deduction may be carried over to the next year and be so deducted if the loss does not exceed the adjusted basis of the stock;
- (31) that business development corporations would be allowed a deduction for any necessary addition to its reserves for bad debts in order to bring the reserves up to 10 percent of the corporation's outstanding loans at the close of the taxable year;
- (32) for non-recognition of gain by a nonprofit local business development corporation in those cases where the gain from a qualifying investment is reinvested in a similar qualifying investment;
- (33) that a small business concern at anytime during the year could reduce the amount of its estimated tax for a taxable year and receive a refund of any excess estimated tax which had already been paid;
- (34) that the stated limit of \$5 million in interest which may be deducted by a corporation on its indebtedness incurred to acquire stock of another corporation would be reduced to \$500,000;
- (35) that in valuing unlisted stock and securities for Estate tax purposes, if no bid and ask prices are available, then the value shall be determined by comparing the securities with stock or securities of corporations engaged in a similar line of business, whether such securities are listed on an exchange or not;

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
S. 4039—Continued		
(86) that, in qualifying for an extension of time for payment of Federal Estate tax, the percentage ownership required in a closely held business would be reduced from 50 percent to 33½ percent;		
(87) that the Secretary of the Treasury would report and recommend within 1 year any elimination or modification of the Internal Revenue laws which would discourage the acquisition of small businesses by large corporations.)		
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S. 4041	June 30, 1970	June 30, 1970.—Statement by Senator Tower introducing this bill (Congressional Record S10232). July 6, 1970.—Referred to Bureau of the Budget, Departments of the Treasury, and Transportation.
Mr. Tower and Messrs. Pearson, Moss, Gurney, Smith, Hart, Hartke, Percy, and Murphy		
To repeal sec. 7275 of the Internal Revenue Code of 1954, relating to amounts to be shown on airline tickets and advertising.		
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S. 4048	July 1, 1970	July 1, 1970.—Statement by Senator Hart introducing this bill (Congressional Record S10400). July 6, 1970.—Referred to Bureau of the Budget and Department of the Treasury.
Mr. Hart		
To relieve the Archdiocese of Detroit from liability for interest attributable to certain late payments of taxes.		
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S. 4050	July 1, 1970	July 1, 1970.—Statement by Senator Stevens introducing this bill (Congressional Record S10400). July 6, 1970.—Referred to Bureau of the Budget and Department of the Treasury.
Mr. Stevens		
To authorize the issuance of U.S. conservation savings bonds in order to afford an opportunity for the people of the United States, through the purchase of such bonds, to participate in the financing of programs to conserve and improve the Nation's environment.		

TITLE AND DESCRIPTION	DATE	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
<p>S. 4063</p> <p>Mr. Cannon and Mr. Bible</p> <p>To include Cambodia and Laos within the existing combat zone for purposes of the Internal Revenue Code of 1954.</p>	<p>July 1, 1970</p>	<p>July 1, 1970.—Statement by Senator Cannon introducing this bill (Congressional Record S10401).</p> <p>July 6, 1970.—Referred to Bureau of the Budget, Departments of the Treasury and Defense.</p> <p>Nov. 9, 1970.—Adverse report from Bureau of the Budget.</p>
<p>S. 4056</p> <p>Mr. Bellmon</p> <p>To establish a Fiscal Stabilization Board as an independent agency of the Government, and to authorize the President, upon recommendation of the Board but subject to disapproval of either House of the Congress, to increase or decrease Federal income taxes in order to stabilize the economy.</p>	<p>July 1, 1970</p>	<p>July 1, 1970.—Statement by Senator Bellmon introducing this bill (Congressional Record S10406).</p> <p>July 6, 1970.—Referred to Bureau of the Budget, and Department of the Treasury.</p> <p>Sept. 15, 1970.—Adverse report from Bureau of the Budget.</p>
<p>S. 4075</p> <p>Mr. Long and Messrs. Hruska and Tower</p> <p>To provide for limitations on the importation of sulfur.</p>	<p>July 10, 1970</p>	<p>July 13, 1970.—Referred to Bureau of the Budget, U.S. Tariff Commission, Departments of the Treasury, Commerce, State, and Interior.</p>
<p>S. 4089</p> <p>Mr. Moss and Mr. Bellmon</p> <p>To amend the Internal Revenue Code of 1954 to clarify the status of certain oil well service equipment under subch. D of ch. 36 of such Code (relating to tax on the use of certain vehicles).</p>	<p>July 15, 1970</p>	<p>July 15, 1970.—Statement by Senator Moss introducing this bill (Congressional Record S11345).</p> <p>July 21, 1970.—Referred to Bureau of the Budget, and Department of the Treasury.</p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
<p>S. 4101 Mr. Long To add a new title XX of the Social Security Act to establish a Federal Child Care Corporation which will have the responsibility and authority to meet the Nation's needs for adequate child care services.</p>	<p>July 20, 1970 July 20, 1970.—Statement by Senator Long introducing this bill (Congressional Record S11769). July 22, 1970.—Referred to Bureau of the Budget, Departments of the Treasury, and Health, Education, and Welfare.</p>
<p>S. 4102 Mr. Young of Ohio To amend the Internal Revenue Code of 1954 to provide for an increase in the amount of the personal exemption.</p>	<p>July 21, 1970 July 21, 1970.—Statement by Senator Young of Ohio introducing this bill (Congressional Record S11784). July 23, 1970.—Referred to Bureau of the Budget, and Department of the Treasury.</p>
<p>S. 4118 Mr. Baker To provide for the return of certain war trophies to Jack D. McKeehan.</p>	<p>July 23, 1970 July 27, 1970.—Referred to Bureau of the Budget, Departments of Defense, State and Treasury. Aug. 14, 1970.—Referred to Department of Justice. Sept. 1, 1970.—Adverse report from Department of Justice. Sept. 22, 1970.—Adverse report from Department of the Treasury. Oct. 2, 1970.—Adverse report from Bureau of the Budget. Oct. 23, 1970.—Report from Department of State. (Defers to Department of the Treasury.)</p>
<p>S. 4119 Mr. Hartke To amend ch. 15 of title 38, United States Code, to provide for the payment of pensions of World War I veterans and their widows.</p>	<p>July 24, 1970 July 24, 1970.—Statement by Senator Hartke introducing this bill (Congressional Record S12060). July 27, 1970.—Referred to Bureau of the Budget, Veterans' Administration, Departments of Defense and Treasury.</p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 4134</p> <p>Mr. Bayh</p> <p>For the relief of Clarence C. and Lucy W. Russell.</p>	July 23, 1970	<p>Aug. 4, 1970.—Referred to Bureau of the Budget, and Department of the Treasury.</p>
<p>S. 4139</p> <p>Mr. Saxbe</p> <p>To amend the Internal Revenue Code of 1954 to authorize an incentive tax credit with respect to facilities to control water and air pollution, to encourage the construction of such facilities.</p>	July 29, 1970	<p>July 29, 1970.—Statement by Senator Saxbe introducing this bill (Congressional Record S12284).</p> <p>Aug. 4, 1970.—Referred to Bureau of the Budget, and Department of the Treasury.</p>
<p>S. 4153★</p> <p>Mr. Tydings</p> <p>To provide that income from entertainment activities held in conjunction with a public fair conducted by an organization described in sec. 501(c) shall not be unrelated trade or business income and shall not affect the tax exemption of the organization.</p>	July 31, 1970	<p>July 31, 1970.—Statement by Senator Tydings introducing this bill (Congressional Record S12503).</p> <p>Aug. 5, 1970.—Referred to Bureau of the Budget, and Department of the Treasury.</p> <p>(See H.R. 17550 for further action on this subject.)</p>
<p>S. 4198</p> <p>Mr. Hartke</p> <p>To provide for an equitable sharing of the U.S. market by electronic articles of domestic and of foreign origin.</p> <p>(Bill establishes import quotas on consumer electronic products equal to the average quantity of such articles imported in 1966 in relation to domestic consumption as adjusted by increases or decreases in domestic consumption. The quota on electronic components would be based on the level of imports of such components during the 1964-66 period.)</p>	Aug. 6, 1970	<p>Aug. 2, 1970.—Statement by Senator Hartke introducing this bill (Congressional Record S12887).</p> <p>Aug. 7, 1970.—Referred to Bureau of the Budget, U.S. Tariff Commission, Department of State, Commerce, and Treasury.</p>

ACTION

TITLE AND DESCRIPTION

(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. 4248★ Mr. Murphy</p> <p>Aug. 17, 1970</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 under such title. (Repeals present income limitation provisions.)</p>	<p>Aug. 18, 1970.—Referred to Bureau of the Budget, Departments of the Treasury, and Health, Education, and Welfare.</p> <p>Nov. 6, 1970.—Adverse report from Bureau of the Budget.</p> <p>Nov. 12, 1970.—Adverse report from Department of Health, Education, and Welfare. (Prefers Administration proposals.)</p> <p>Dec. 7, 1970.—Report from Department of the Treasury. (Defers to Department of Health, Education, and Welfare.) (See H.R. 17550 for further action on this subject.)</p>
<p>S. 4249 Mr. Murphy</p> <p>Aug. 17, 1970</p> <p>To eliminate the 50-percent fraud penalty against an innocent spouse and to relieve an innocent spouse of the tax liability for stolen or embezzled funds.</p> <p>(Provides that a spouse who files a joint return is not liable for the 50-percent penalty for fraudulent underpayment unless the underpayment is due to the fault of the spouse. Also spouse is not subject to income tax on stolen or embezzled money, which is not reported on joint return, if spouse was innocent of crime and had no knowledge of theft or embezzlement when signing return.)</p>	<p>Aug. 18, 1970.—Referred to Bureau of the Budget, Departments of the Treasury, and Justice.</p>
<p>S. 4252 Mr. Mansfield</p> <p>Aug. 18, 1970</p> <p>To amend sec. 1372(e)(5) of the Internal Revenue Code of 1954 so as to exclude certain interest from the definition of passive investment income.</p> <p>(Provides that interest received by a subch. S corporation (tax-option), which is attributable to installment sales of operating assets, will not be considered as passive investment income in determining if the tax-option election must be terminated because passive investment income exceeded 20 percent of total receipts.)</p>	<p>Aug. 19, 1970.—Referred to Bureau of the Budget, and Department of the Treasury.</p>
<p>S. 4254 Mr. Hartke</p> <p>Aug. 18, 1970</p> <p>To provide for the free entry of a 61-note cast bell carillon and a 42-note subsidiary cast bell carillon for the use of Indiana University, Bloomington, Ind.</p>	<p>Aug. 19, 1970.—Referred to Bureau of the Budget, U.S. Tariff Commission, Departments of State, Treasury, and Commerce.</p> <p>Dec. 9, 1970.—Adverse report from Department of the Treasury.</p> <p>Dec. 10, 1970.—Report from Department of State. (No objection.)</p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
S. 4258	Aug. 18, 1970	Aug. 19, 1970.—Referred to Bureau of the Budget, Departments of the Treasury, and Transportation.
Mr. Tydings		
To provide for greater flexibility in Federal transportation funding; to permit the States to elect to use a portion of the funds received from certain Federal trust funds to meet local transportation priorities; and to create an Urban Mass Transportation Trust Fund.		
(Provides for establishment of an Urban Mass Transportation Trust Fund to further objectives of the 1964 Urban Mass Transportation Act. The trust would be funded by the manufacturer's excise tax on automobiles which would remain at 7 percent until June 30, 1974. Also, at the request of a State's Governor, 50 percent of the annual amount available to a State under the Highway Trust Fund and the Airport and Airway Trust Fund could be used to further objectives of the Urban Transportation Act.)		
S. 4263	Aug. 19, 1970	Aug. 20, 1970.—Referred to Bureau of the Budget, Veterans' Administration, Departments of the Treasury, and Defense.
Mr. Cannon		
To amend title 38, United States Code, in order to provide automatic cost-of-living increases in certain benefits for veterans and widows, dependents, and dependent parents of certain veterans.		
S. 4282	Aug. 24, 1970	Aug. 26, 1970.—Referred to Bureau of the Budget, Small Business Administration, and Department of the Treasury.
Mr. Hartke		
To amend the Internal Revenue Code of 1954 to restore the investment credit for small business.		
(Provides for small business exemption to the provision of the Internal Revenue Code repealing the 7-percent investment tax credit by preserving the tax credit on investments of up to \$20,000 annually. The \$20,000 limit would be reduced by the amount of the taxpayer's taxable income above \$490,000.)		
S. 4283	Aug. 24, 1970	Aug. 26, 1970.—Referred to Bureau of the Budget, and Department of the Treasury.
Mr. Hartke		
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.		

ACTION	TITLE AND DESCRIPTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
S. 4284	Aug. 24, 1970	Aug. 26, 1970.—Referred to Bureau of the Budget, and Department of the Treasury.
Mr. Hartke		
To amend the Internal Revenue Code of 1954 to provide for an increase in the amount of the personal exemptions for taxable years beginning after Dec. 31, 1973.		
S. 4285	Aug. 24, 1970	Aug. 26, 1970.—Referred to Bureau of the Budget, and Department of the Treasury.
Mr. Hartke		
To amend the Internal Revenue Code of 1954 to restore the investment credit. (Provides for restoration of the 7-percent investment tax credit after Aug. 26, 1970.)		
S. 4292	Aug. 27, 1970	Sept. 1, 1970.—Referred to Bureau of the Budget, Export-Import Bank, Veterans' Administration, Departments of Housing and Urban Development, Treasury, Interior, and Agriculture. Sept. 9, 1970.—Favorable report from Bureau of the Budget. Sept. 24, 1970.—Noncommittal report from Export-Import Bank of the United States.
Mr. Scott		
To provide for fiscal responsibility through the establishment of a limitation on budget expenditures and net lending (budget outlays) for the fiscal year 1971, and for other purposes.		
S. 4297	Aug. 27, 1970	Aug. 27, 1970.—Statement by Senator Kennedy introducing this bill (Congressional Record S14338). Aug. 28, 1970.—Referred to Bureau of the Budget, Departments of the Treasury, and Health, Education, and Welfare.
Mr. Kennedy and Messrs. Yarborough, Cooper, Saxbe, Bayh, Cranston, Hart, Hughes, McCarthy, McGovern, Metcalf, Mondale, Muskie, Pastore, Pell, and Young of Ohio		
To create a health security program.		

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 4304</p> <p>Mr. McGovern</p> <p>To amend sec. 402(a) (10) of the Social Security Act.</p>	<p>Aug. 31, 1970</p>	<p>Aug. 31, 1970.—Statement by Senator McGovern introducing this bill (Congressional Record S14084).</p> <p>Sept. 2, 1970.—Referred to Bureau of the Budget, Departments of the Treasury, and Health, Education, and Welfare.</p>
<p>S. 4305</p> <p>Mr. Percy</p> <p>To amend sec. 902 of title 38, United States Code, to eliminate certain duplications in Federal benefits now payable for the same, or similar, purpose.</p>	<p>Aug. 31, 1970</p>	<p>Aug. 31, 1970.—Statement of Senator Percy introducing this bill (Congressional Record S14678).</p> <p>Sept. 2, 1970.—Referred to Bureau of the Budget, Veterans' Administration, Departments of Defense, and Treasury.</p> <p>Sept. 16, 1970.—Favorable report from Veterans' Administration.</p> <p>Sept. 17, 1970.—Favorable report from Bureau of the Budget.</p> <p>Nov. 2, 1970.—Favorable report from Department of the Treasury.</p>
<p>S. 4306</p> <p>Mr. Percy</p> <p>To repeal the savings provision of Public Law 90-493 protecting veterans entitled to disability compensation for arrested tuberculosis.</p>	<p>Aug. 31, 1970</p>	<p>Aug. 31, 1970.—Statement by Senator Percy introducing this bill (Congressional Record S14678).</p> <p>Sept. 12, 1970.—Referred to Bureau of the Budget, Veterans' Administration, Departments of Defense, and Treasury.</p> <p>Sept. 24, 1970.—Favorable report from Bureau of the Budget.</p> <p>Oct. 7, 1970.—Favorable report from Department of the Treasury.</p>
<p>S. 4310</p> <p>Mr. Gore</p> <p>To assist in alleviating the shortage of coal and electrical energy by removing provisions of the income tax laws which are conducive to restricting the supply thereof, by temporarily relieving the Tennessee Valley Authority from certain repayment obligations, by imposing export controls on coal, and by preventing the monopolization of the sources of energy.</p> <p>(Provides:</p> <ol style="list-style-type: none"> (1) that certain tax-free corporate reorganizations would be taxed if the assets of the corporations which are parties to the reorganization exceed \$10 million; (2) for the repeal of percentage depletion on sales of minerals and the immediate deduction presently permitted for intangible drilling and development costs in the case of oil and gas wells; (3) for repeal of the present capital gains treatment allowed on the sale of certain coal and iron ore royalties; (4) for the suspension of TVA repayments which are in reduction of the appropriation investment; (5) for control of exports; and (6) for certain amendments to the Sherman Antitrust Act relating to the ownership of corporations engaged in processing, or distributing coal, oil, gas, oil shale, and minerals used in the production of atomic energy.) 	<p>Sept. 1, 1970</p>	<p>Sept. 1, 1970.—Statement by Senator Gore introducing this bill (Congressional Record S14744).</p> <p>Sept. 9, 1970.—Referred to Bureau of the Budget, and Department of the Treasury.</p> <p>Sept. 12, 1970.—Referred to Federal Power Commission, Departments of the Interior, and State.</p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 4341 Sept. 14, 1970</p> <p>Mr. Hart</p> <p>To amend the Internal Revenue Code of 1954, and for other purposes.</p> <p>(Provides that amounts received under group property and liability insurance would not be subject to income tax unless such amounts are attributable to contributions by an employer which were not includable in the gross income of the employee—the change would treat group property and liability insurance the same as group accident and health insurance.)</p>	<p>Sept. 14, 1970.—Statement by Senator Hart introducing this bill (Congressional Record S15200).</p> <p>Sept. 17, 1970.—Referred to Bureau of the Budget and Department of the Treasury.</p>	
<p>S. 4345 Sept. 15, 1970</p> <p>Mr. Williams of New Jersey and Messrs. Hartke, Prouty, Randolph, Gurney, Miller, and Mondale</p> <p>To adjust the amounts of retirement income for which a tax credit is allowable under the Internal Revenue Code of 1954 in order to provide benefits thereunder comparable with tax benefits accorded social security recipients.</p>	<p>Sept. 15, 1970.—Statement by Senator Williams introducing this bill (Congressional Record S15410).</p> <p>Sept. 17, 1970.—Referred to Bureau of the Budget, and Department of the Treasury.</p>	
<p>S. 4367★ Sept. 21, 1970</p> <p>Mr. Long</p> <p>To amend sec. 7275 of the Internal Revenue Code of 1954, requiring airline tickets and advertising to show the total cost of taxable transportation by air.</p>	<p>Sept. 21, 1970.—Statement by Senator Long introducing this bill (Congressional Record S16026).</p> <p>Sept. 23, 1970.—Referred to Bureau of the Budget, Federal Aviation Agency, and Department of the Treasury.</p> <p>Oct. 15, 1970.—Report from Federal Aviation Administration stating that their report will be contained in the report of the Department of Transportation.</p> <p style="text-align: center;"><i>(See H.R. 19242 for further action.)</i></p>	
<p>S. 4381 Sept. 22, 1970</p> <p>Mr. Hansen</p> <p>To amend the Social Security Act to provide for medical and hospital care through a system of voluntary health insurance financed in whole for low-income groups, through issuance of certificates, and in part for all other persons through allowance of tax credits, and to provide a system of peer review of utilization, charges, and quality of medical service.</p> <p>(Establishes a system of National Health Insurance, financed through tax-credits, with peer review by physicians.)</p>	<p>Sept. 20, 1970.—Referred to Bureau of the Budget, 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. 4383</p> <p>Mr. Cotton and Mr. Magnuson</p> <p>To provide for the protection of persons and property aboard U.S. air carrier aircraft, and for other purposes.</p> <p>Provides:</p> <p>(1) that the Secretary of Transportation may provide guards, similar to U.S. marshals, to accompany aircraft for the purpose of protecting the aircraft and persons and property aboard;</p> <p>(2) that the 8-percent domestic airway ticket tax would be increased to 8½ percent; and</p> <p>(3) that the foreign travel ticket tax would be increased from \$3 to \$5.)</p>	<p>Sept. 23, 1970</p>	<p>Sept. 23, 1970.—Bill jointly referred to Senate Finance Committee and Commerce Committee.</p> <p>Sept. 26, 1970.—Referred to Bureau of the Budget, Federal Aviation Agency, Departments of the Treasury, and Justice.</p> <p>Oct. 15, 1970.—Report from Federal Aviation Administration stating that their report would be contained in the Department of Transportation report.</p> <p>Dec. 10, 1970.—Favorable report from Bureau of the Budget.</p> <p>Dec. 11, 1970.—Favorable report from Department of the Treasury.</p> <p>Dec. 15, 1970.—Favorable report from Office of the Deputy Attorney General.</p>
<p>S. 4390</p> <p>Mr. Prouty</p> <p>To amend the Internal Revenue Code of 1954 to increase the amount and duration of the exclusion of scholarships and fellowship grants in the case of individuals who are not candidates for degrees.</p>	<p>Sept. 23, 1970</p>	<p>Sept. 23, 1970.—Statement by Senator Prouty introducing this bill (Congressional Record S10209).</p> <p>Sept. 26, 1970.—Referred to Bureau of the Budget, and Department of the Treasury.</p> <p>Nov. 30, 1970.—Adverse report from Department of the Treasury.</p> <p>Nov. 30, 1970.—Adverse report from Bureau of the Budget.</p>
<p>S. 4392★</p> <p>Mr. Cannon</p> <p>To amend sec. 4491 of the Internal Revenue Code of 1954 to exclude the first 2,500 pounds of weight in computing the aircraft use tax on nonturbine engine powered aircraft.</p>	<p>Sept. 23, 1970</p>	<p>Sept. 23, 1970.—Statement by Senator Cannon introducing this bill (Congressional Record S10271).</p> <p>Oct. 1, 1970.—Referred to Bureau of the Budget, Federal Aviation Administration, Departments of the Treasury, and Transportation.</p> <p>Oct. 15, 1970.—Report from Federal Aviation Administration stating that their report will be contained in report from Department of Transportation.</p> <p>(See H.R. 16199 for further action.)</p>
<p>S. 4396</p> <p>Mr. Scott and Mr. Randolph, Gore, Metcalf, Percy, Schweiker, and Young of Ohio</p> <p>To amend title XVIII of the Social Security Act to provide medicare benefits (financed from general revenues) for disabled coal miners without regard to their age.</p> <p>(Extends coverage under medicare to disabled coal miners.)</p>	<p>Sept. 24, 1970</p>	<p>Sept. 24, 1970.—Statement by Senator Scott introducing this bill (Congressional Record S10445).</p> <p>Sept. 28, 1970.—Referred to Bureau of the Budget, 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. 4409	Sept. 29, 1970	Oct. 1, 1970.—Referred to Bureau of the Budget, Departments of the Treasury, and Health, Education, and Welfare.
Mr. Fannin		
To amend title XVIII of the Social Security Act to provide coverage under the supplementary medical insurance program for surgical services furnished in certain facilities which are established to perform surgery without inpatient hospitalization. (Provides coverage for certain surgical services performed without inpatient hospitalization.)		
S. 4414	Sept. 30, 1970	Oct. 2, 1970.—Referred to Bureau of the Budget, and Department of the Treasury.
Mr. Curtis and Mr. Hruska		
To amend the Internal Revenue Code of 1954 to make it clear that independent truck dealers and distributors who install equipment or make minor alterations on tax-paid truck bodies and chassis are not to be subject to excise tax as manufacturers on account thereof.		
S. 4419	Sept. 30, 1970	Sept. 30, 1970.—Statement by Senator Fannin introducing this bill (Congressional Record S16830). Oct. 5, 1970.—Referred to Bureau of the Budget, Department of the Treasury, and Health, Education, and Welfare.
Mr. Fannin		
To provide for medical and hospital care through a system of voluntary health insurance, to establish a national program for protection against catastrophic illness, to provide for peer review of health services provided under Federal programs, and for other purposes. (Establishes a system of National Health Insurance financed through tax-credits with peer-review of physicians. Also, establishes program for protection against catastrophic illness.)		
S. 4435	Oct. 6, 1970	Oct. 6, 1970.—Statement by Senator Allott introducing this bill (Congressional Record S17228). Oct. 8, 1970.—Referred to Bureau of the Budget, and Department of the Treasury.
Mr. Allott		
To amend the Internal Revenue Code of 1954 to exclude certain organizations from the definition of private foundation. (Provides that the term "private foundation" would not include an organization which has continuously for 50 years operated facilities for the care, comfort, and education of totally disabled persons, elderly persons, or children. The recipients of the care must not have received a grant from the United States or any State for the facilities.)		

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 4437 Oct. 6, 1970</p> <p>Mr. Schweiker</p> <p>To amend the Internal Revenue Code of 1954 to permit a taxpayer to deduct expenses incurred in traveling outside the United States to obtain information concerning a member of his immediate family who is missing in action, or who is or may be held prisoner, in the Vietnam conflict, and for other purposes.</p>	<p>Oct. 6, 1970.—Statement by Senator Schweiker introducing this bill (Congressional Record S17228).</p> <p>Oct. 8, 1970.—Referred to Bureau of the Budget, and Department of the Treasury.</p>	
<p>S. 4443★ Oct. 7, 1970</p> <p>Mr. Miller</p> <p>To amend the Internal Revenue Code of 1954 to allow a carry back and carry forward, in computing the minimum tax on tax preferences, for certain income taxes paid or accrued in years in which a taxpayer is not liable for the minimum tax. (Provides for purposes of minimum tax computation for a 3-year carryback and a 5-year carryforward of Federal taxes not offset against items of tax preference in excess of annual \$30,000 exemption.)</p>	<p>Oct. 26, 1970.—Referred to Bureau of the Budget, and Department of the Treasury.</p>	<p><i>(See H.R. 16199 for further action.)</i></p>
<p>S. 4503 Nov. 17, 1970</p> <p>Mr. Gore</p> <p>To amend title 38 of the United States Code so as to make presumptions relating to certain diseases applicable to veterans who served during the period between the end of World War II and the beginning of the Korean conflict.</p>	<p>Dec. 8, 1970.—Referred to Bureau of the Budget, Veterans' Administration, and Departments of the Treasury and Defense.</p> <p>Dec. 28, 1970.—Report from Department of the Treasury. (No comment.)</p> <p>Dec. 28, 1970.—Adverse report from Veterans' Administration.</p>	
<p>S. 4550 Dec. 1, 1970</p> <p>To amend title 38 of the United States Code so as to make presumptions relating to certain diseases applicable to veterans who served during the period between the end of World War II and the beginning of the Korean conflict.</p>	<p>Dec. 4, 1970.—Referred to Bureau of the Budget, Veterans' Administration, and Departments of Treasury and Defense.</p> <p>Dec. 28, 1970.—Report from Department of the Treasury. (No comment.)</p> <p>Dec. 28, 1970.—Adverse report from Veterans' Administration.</p>	

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
<p>S. 4601</p> <p>Dec. 22, 1970</p> <p>Mr. Curtis</p> <p>To amend sec. 162 of the Internal Revenue Code of 1954. (Provides that taxable cemetery corporations may deduct trade or business expenses paid from a cemetery perpetual care fund if the fund is under an obligation to periodically distribute its income.)</p>	
<p>S. 4607</p> <p>Dec. 30, 1970</p> <p>Mr. Mansfield and Messrs. Pastore and Cannon</p> <p>To promote fair practices in the conduct of election campaigns for Federal political offices, and for other purposes. (Portion of bill in Finance jurisdiction would allow a tax credit equal to ½ of the contribution, not to exceed \$20 for any taxable year.)</p>	<p>(Instructions are to refer bill simultaneously to the Senate Committee on Commerce, the Senate Committee on Finance, and the Senate Committee on Rules and Administration and when the bill shall have been first reported from a committee, it shall be referred to the other 2 committees in the form reported with instructions to report back within 45 days.)</p> <p>Dec. 30, 1970.—Statement of Senator Mansfield introducing this bill (Congressional Record S21503).</p>

SENATE RESOLUTIONS REFERRED TO COMMITTEE

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
<p>S. Res. 66★ Mr. Long</p> <p>To continue for 1 year the existing authority for the Committee on Finance to employ six additional clerical employees.</p>	<p style="text-align: center;">Jan. 23, 1969</p> <p>Jan. 23, 1969.—Reported favorably to the Senate (no written report) and referred to the Committee on Rules and Administration.</p> <p>Feb. 7, 1969.—Reported favorably with amendment making positions permanent. (S. Rept. 91-49.)</p> <p>Feb. 17, 1969.—Agreed to by the Senate with committee amendment.</p>
<p>S. Res. 168 Mr. Prouty and Mr. Javits</p> <p>Providing a new approach to financing college educations. (Provides for a study and report by the Committee on Finance and the Committee on Labor and Public Welfare, acting jointly, of various means by which a loan fund may be established to defray expenses and feasibility of repayment through the device of an increase in Federal income tax rates during recipient's more productive years.)</p>	<p style="text-align: center;">Mar. 24, 1969</p> <p>Mar. 24, 1969.—Statement by Senator Prouty introducing this resolution (Congressional Record S3070).</p>
<p>S. Res. 244★ Mr. Long</p> <p>Authorizing the printing of additional print entitled "Summary of H.R. 13270, the Tax Reform Act of 1969."</p>	<p style="text-align: center;">Aug. 13, 1969</p> <p>Aug. 13, 1969.—Considered and agreed to (Congressional Record S9955).</p>
<p>S. Res. 269★ Mr. Long</p> <p>To authorize the Committee on Finance to expend \$10,000 in addition to the amount, and for the same purpose, specified in sec. 134 (a) of the Legislative Reorganization Act of 1946.</p>	<p style="text-align: center;">Oct. 8, 1969</p> <p>Oct. 8, 1969.—Referred to Senate Committee on Rules and Administration.</p> <p>Oct. 15, 1969.—Reported without amendment.</p> <p>Oct. 18, 1969.—Considered and agreed to (Congressional Record S12700).</p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. Res. 281★ Nov. 14, 1969 Mr. Long Authorizing the printing of additional copies of the Senate report on H.R. 18270, the Tax Reform Act of 1969.</p>	Nov. 14, 1969	<p>Nov. 14, 1969.—Referred to Committee on Rules and Administration. Nov. 19, 1969.—Reported favorably to the Senate without amendment. (S. Rept. 91-541.) Nov. 20, 1969.—Considered and agreed to (Congressional Record S14707).</p>
<p>S. Res. 282★ Nov. 17, 1969 Mr. Anderson To authorize the printing of additional copies of the committee print of the Committee on Finance entitled "Summary of H.R. 18270, the Tax Reform Act of 1969, as reported by the Committee on Finance."</p>	Nov. 17, 1969	<p>Nov. 17, 1969.—Considered and agreed to (Congressional Record S14426).</p>
<p>S. Res. 354★ Feb. 4, 1970 Mr. Long Authorizing the printing of additional copies of the committee print of the Committee on Finance entitled "Medicare and Medicaid—Problems, Issues, and Alternatives."</p>	Feb. 4, 1970	<p>Feb. 4, 1970.—Statement by Senator Long introducing this resolution (Congressional Record S1236). Feb. 4, 1970.—Considered and agreed to (Congressional Record S1236).</p>
<p>S. Res. 355★ Feb. 4, 1970 Mr. Long Providing for printing and binding of material relating to the history of the Committee on Finance.</p>	Feb. 4, 1970	<p>Feb. 4, 1970.—Reported favorably to the Senate (no written report) and referred to the Committee on Rules and Administration. Mar. 4, 1970.—Reported with amendments to the Senate. (S. Rept. 91-715.) Mar. 5, 1970.—Considered as amended and agreed to.</p>
<p>S. Res. 382 Apr. 1, 1970 Mr. Hartke and Messrs. Hart, McIntyre, Mondale, Pell, Proxmire, and Williams of New Jersey Expressing the sense of the Senate that the President implement the majority report of the Cabinet Task Force on Oil Import Control.</p>	Apr. 1, 1970	<p>Apr. 1, 1970.—Statement by Senator Hartke introducing this resolution (Congressional Record S4734). Apr. 7, 1970.—Referred to Bureau of the Budget, U.S. Tariff Commission, Office of Emergency Preparedness, Departments of the Treasury, State, Commerce, Interior, and Defense.</p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
S. Res. 451★	Aug. 19, 1970	Aug. 19, 1970.—Referred to Senate Committee on Rules and Administration.
Mr. Long		Aug. 20, 1970.—Reported without amendment. (No written report.)
To authorize the Committee on Finance to expend \$10,000 in addition to the amount, and for the same purpose, specified in sec. 134(a) of the Legislative Reorganization Act of 1946.		Aug. 24, 1970.—Considered and agreed to (Congressional Record S14001).

SENATE JOINT RESOLUTIONS REFERRED TO COMMITTEE

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
<p>S.J. Res. 124</p> <p>Mr. Long</p> <p>Relating to increasing the voluntary limitations on the exportation of wire rods to the United States by foreign steel producers. (Resolves that if voluntary restraint by foreign producers of wire rods is injuring or threatening to injure independent domestic wire drawers of wire rods, after appropriate findings by the Secretary of Commerce and the Administrator of the Small Business Administration, the President shall inform foreign governments that they may relax restraints on their exports of wire rods to the extent necessary to meet the demands of independent wire drawers of wire rods.)</p>	<p style="text-align: center;">June 17, 1969</p> <p>June 10, 1969.—Referred to Bureau of the Budget, U.S. Tariff Commission, Small Business Administration, and Departments of State, Treasury, and Commerce.</p>
<p>S.J. Res. 153</p> <p>Mr. Mathias and Messrs. Goodell, Schweiker, and Spong</p> <p>To establish a commission to report upon the condition and future of American policy respecting all aspects of international trade and tariffs.</p>	<p style="text-align: center;">Sept. 19, 1969</p> <p>Sept. 19, 1969.—Statement by Senator Mathias introducing this resolution (Congressional Record S10942). Sept. 23, 1969.—Referred to Bureau of the Budget, U.S. Tariff Commission, Departments of State, Commerce and Treasury. Nov. 13, 1970.—Report from Department of the Treasury. (Enactment unnecessary.) Nov. 16, 1970.—Report from Department of State. (Enactment unnecessary.) Nov. 18, 1970.—Report from Bureau of the Budget. (Enactment unnecessary.)</p>

HOUSE BILLS AND RESOLUTIONS REFERRED TO COMMITTEE

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
<p>Docket No. 1001</p> <p>H.R. 4622★ Feb. 18, 1969</p> <p>To amend sec. 110 of title 38, United States Code, to insure preservation of all disability compensation evaluations in effect for 20 or more years. (Preserves disability evaluation in effect for 20 years of veteran with service-connected disabilities who has suffered certain anatomical losses or who is totally disabled with especially severe disabilities.)</p>	<p>Feb. 26, 1969.—Referred to Bureau of the Budget, Veterans' Administration, and Departments of the Treasury and Defense.</p> <p>Apr. 28, 1969.—Report from the Veterans' Administration. (Recognizes that existing situation is discriminatory in that more seriously disabled are not afforded the protection extended the less serious conditions.)</p> <p>May 22, 1969.—Noncommittal report from Department of the Treasury.</p> <p>May 29, 1969.—Reported favorably to the Senate without amendment. (S. Rept. 91-219.)</p> <p>June 12, 1969.—Passed Senate without amendment.</p> <p>June 23, 1969.—Signed by the President. (Public Law 91-32.)</p>
<p>Docket No. 1002</p> <p>H.R. 684★ Feb. 19, 1969</p> <p>To amend title 38 of the United States Code in order to make certain technical corrections therein, and for other purposes.</p>	<p>Feb. 21, 1969.—Referred to Bureau of the Budget, Veterans' Administration, and Departments of the Treasury and Defense.</p> <p>Mar. 6, 1969.—Favorable report from Veterans' Administration.</p> <p>May 29, 1969.—Reported favorably to the Senate without amendment. (S. Rept. 91-217.)</p> <p>June 2, 1969.—Passed Senate without amendment.</p> <p>June 11, 1969.—Signed by the President. (Public Law 91-24.)</p>
<p>Docket No. 1003</p> <p>H.R. 8508★ Mar. 20, 1969</p> <p>To increase the public debt limit set forth in sec. 21 of the Second Liberty Bond Act. (Bill provides permanent ceiling of \$365 billion with temporary increase of \$12 billion through June 30, 1970, effective on date of enactment.)</p>	<p>Mar. 21, 1969.—Referred to Bureau of the Budget and Department of the Treasury.</p> <p>Mar. 24, 1969.—Public hearings.—Printed.</p> <p>Mar. 26, 1969.—Reported favorably without amendment. (S. Rept. 91-116.)</p> <p>Mar. 27, 1969.—Passed Senate without amendment by rollcall vote (No. 24) of 67 yeas—18 nays (Congressional Record S3279).</p> <p>Apr. 7, 1969.—Signed by the President. (Public Law 91-8.)</p>
<p>Docket No. 1004</p> <p>H.R. 2718★ May 14, 1969</p> <p>To extend for an additional temporary period the existing suspension of duties on certain classifications of yarn of silk.</p>	<p>May 14, 1969.—Referred to Bureau of the Budget, U.S. Tariff Commission, and Departments of the Treasury, State, and Commerce.</p> <p>May 27, 1969.—Favorable report from Department of State.</p> <p>May 29, 1969.—Report from Department of Commerce. (No objection.)</p> <p>May 29, 1969.—Reported favorably to the Senate without amendment. (S. Rept. 91-218.)</p> <p>June 2, 1969.—Passed Senate without amendment.</p> <p>June 4, 1969.—Report from Department of the Treasury. (No objection.)</p> <p>June 13, 1969.—Signed by the President. (Public Law 91-33.)</p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
<p>Docket No. 1005</p> <p>H.R. 4229★</p> <p>To continue for a temporary period the existing suspension of duty on heptanoic acid.</p>	<p>May 15, 1969.—Referred to Bureau of the Budget, U.S. Tariff Commission, and Departments of the Treasury, State, and Commerce.</p> <p>May 23, 1969.—Report from Department of Commerce. (No objection.)</p> <p>May 26, 1969.—Report from Department of State. (No objection.)</p> <p>May 29, 1969.—Report from Department of the Treasury. (No objection.)</p> <p>June 4, 1969.—Report from Bureau of the Budget. (No objection.)</p> <p>June 4, 1969.—Analysis received from the U.S. Tariff Commission.</p> <p>June 25, 1969.—Reported favorably to the Senate with an amendment continuing for 1 month, the existing rates of withholding of income tax. (S. Rept. 91-279.)</p> <p>June 25, 1969.—Passed the Senate with committee amendment.</p> <p>June 30, 1969.—Signed by the President. (Public Law 91-36.)</p>

<p>Docket No. 1006</p> <p>H.R. 4239★</p> <p>To amend the Tariff Schedules of the United States so as to prevent the payment of multiple customs duties in the case of horses temporarily exported for the purpose of racing.</p>	<p>May 14, 1969</p>	<p>May 10, 1969.—Referred to Bureau of the Budget, U.S. Tariff Commission, and Departments of the Treasury, State, and Commerce.</p> <p>May 27, 1969.—Report from Department of Commerce. (No objection.)</p> <p>May 27, 1969.—Report from Department of State. (Favorable with suggested amendment.)</p> <p>May 29, 1969.—Report from Department of the Treasury. (No objection.)</p> <p>June 4, 1969.—Report from Bureau of the Budget. (No objection.)</p> <p>June 4, 1969.—Analysis received from U.S. Tariff Commission.</p> <p>June 5, 1969.—Reported favorably to the Senate with an amendment establishing an import quota on fresh, chilled, and frozen lamb based on average imports for years 1966-68, to be effective Jan. 1, 1970. (S. Rept. 91-225.)</p> <p>Dec. 7, 1970.—Committee amendment disagreed to by the Senate. Bill was subsequently passed by the Senate by voice vote (Congressional Record S19559-60).</p> <p>Dec. 23, 1970.—Signed by the President. (Public Law 91-570.)</p>
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TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
Docket No. 1007 H.R. 8644★ May 14, 1969 To make permanent the existing temporary suspension of duty on crude chicory roots.	May 15, 1969.—Referred to Bureau of the Budget, U.S. Tariff Commission, and Departments of the Treasury, State, and Commerce. May 27, 1969.—Report from Department of State. (No objection.) May 28, 1969.—Report from Department of Agriculture. (Prefers suspension.) May 29, 1969.—Reported favorably to the Senate with an amendment repealing the limitation on Federal participation in Aid to Families with Dependent Children (AFDC "freeze") scheduled under present law to be effective July 1, 1969. (S. Rept. 91-223.) June 3, 1969.—Analysis received from U.S. Tariff Commission. June 6, 1969.—Report from Department of Commerce. (No objection.) June 9, 1969.—Report from Department of the Treasury. (No objection.) June 19, 1969.—Report from Bureau of the Budget. (No objection.) June 19, 1969.—Passed Senate with committee amendment. Senate later, after reconsideration, again passed the bill following adoption of a Harris amendment to add language extending for 2 more years to June 30, 1971, legislative authority to assist repatriated U.S. nationals. Senate then insisted on its amendments, asked for a conference with the House and appointed as conferees Messrs. Long, Anderson, Gore, Harris, Williams of Delaware, Bennett, and Curtis. June 25, 1969.—House disagrees to Senate amendments, agreed to a conference, appointing as conferees Messrs. Mills, Boggs, Watts, Byrnes of Wisconsin, and Utt. June 26, 1969.—Conferees accepted both Senate amendments without change. Conference report filed in the House. (H. Rept. 91-330.) June 27, 1969.—House agreed to conference report. June 30, 1969.—Senate agreed to conference report. July 9, 1969.—Signed by the President. <div style="text-align: right;">(Public Law 91-41.)</div>
Docket No. 1008 H.R. 8654★ May 14, 1969 To provide that, for purposes of the Internal Revenue Code of 1954, individuals who were illegally detained during 1968 by the Democratic People's Republic of Korea shall be treated as serving in a combat zone.	May 15, 1969.—Referred to Bureau of the Budget and Department of the Treasury. Mar. 9, 1970.—Favorable report from Bureau of the Budget. Mar. 18, 1970.—Favorable report from Department of Treasury. Apr. 7, 1970.—Reported favorably to the Senate without amendment. (S. Rept. 91-762.) Apr. 9, 1970.—Passed Senate without amendment. Apr. 24, 1970.—Signed by the President. <div style="text-align: right;">(Public Law 91-235.)</div>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
<p>Docket No. 1009</p> <p>H.R. 10015★ May 14, 1969</p> <p>To extend through Dec. 31, 1970, the suspension of duties on electrodes for use in producing aluminum.</p>	<p>May 16, 1969.—Referred to Bureau of the Budget, U.S. Tariff Commission, and Departments of the Treasury, State, and Commerce.</p> <p>May 28, 1969.—Report from Department of State. (No objection.)</p> <p>May 29, 1969.—Reported favorably to the Senate without amendment. (S. Rept. 91-220.)</p> <p>June 2, 1969.—Passed Senate without amendment.</p> <p>June 3, 1969.—Analysis received from U.S. Tariff Commission.</p> <p>June 13, 1969.—Signed by the President. (Public Law 91-26.)</p>
<p>Docket No. 1010</p> <p>H.R. 10016★ May 14, 1969</p> <p>To continue until the close of June 30, 1971, the existing suspension of duties for metal scrap.</p>	<p>May 16, 1969.—Referred to Bureau of the Budget, U.S. Tariff Commission, and Departments of the Treasury, State, and Commerce.</p> <p>May 28, 1969.—Report from Department of State. (No objection.)</p> <p>May 29, 1969.—Reported favorably to the Senate without amendment. (S. Rept. 91-221.)</p> <p>June 2, 1969.—Passed Senate without amendment.</p> <p>June 8, 1969.—Analysis received from the U.S. Tariff Commission.</p> <p>June 13, 1969.—Signed by the President. (Public Law 91-25.)</p>
<p>Docket No. 1011</p> <p>H.R. 10107★ May 14, 1969</p> <p>To continue for a temporary period the existing suspension of duty on certain istle.</p>	<p>May 19, 1969.—Referred to Bureau of the Budget, U.S. Tariff Commission, and Departments of the Treasury, State, and Commerce.</p> <p>June 6, 1969.—Report from Bureau of the Budget. (No objection.)</p> <p>June 9, 1969.—Report from Department of State. (No objection.)</p> <p>June 9, 1969.—Report from Department of the Treasury. (No objection.)</p> <p>June 11, 1969.—Report from Department of Commerce. (No objection.)</p> <p>Aug. 11, 1969.—Reported favorably to the Senate with amendment extending Interest Equalization Tax Act for a period of 1 month. (S. Rept. 91-373.)</p> <p>Aug. 11, 1969.—Passed Senate with committee amendment.</p> <p>Aug. 12, 1969.—House agreed to Senate amendment.</p> <p>Aug. 25, 1969.—Signed by the President. (Public Law 91-65.)</p>

TITLE AND DESCRIPTION

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

Docket No. 1012

H.R. 5333★

May 16, 1969

To continue until the close of June 30, 1972, the existing suspension of duty on certain copying shoe lathes.

May 19, 1969.—Referred to Bureau of the Budget, U.S. Tariff Commission, and Departments of the Treasury, State, and Commerce.

May 29, 1969.—Reported favorably to the Senate with amendment (1) suspending until further congressional action sec. 1903(e) of the Social Security Act requiring States to have in operation comprehensive medical assistance programs by 1975; and (2) clarifying the original intent of sec. 1902(c) of the Social Security Act, namely that money payment assistance programs may not be reduced in order to initiate medicaid programs. (S. Rept. 91-222.)

May 29, 1969.—Favorable report from Department of State.

May 29, 1969.—Report from Department of the Treasury. (No objection.)

June 2, 1969.—Report from Department of Commerce. (No objection.)

June 9, 1969.—Report from Bureau of the Budget. (No objection.)

June 30, 1969.—Recommitted with instructions to report with a substitute amendment:

- (1) suspending sec. 1903(e) until July 1, 1971, and extending the 1975 deadline to 1977;
- (2) requiring maintenance of State effort in medical assistance benefits;
- (3) preventing States from using savings from medicaid cut-backs to increase the basis of payment to providers of services still under the program; and
- (4) correcting sec. 1902(c) to conform it to the original legislative intent.

June 30, 1969.—Bill re-reported per instructions. (No written report.)

June 30, 1969.—Passed Senate with committee amendments.

July 23, 1969.—House agreed to Senate amendments.

Aug. 9, 1969.—Signed by the President.

(Public Law 91-148.)

Docket No. 1018

H.R. 7311★

May 16, 1969

To amend item 709.10 of the Tariff Schedules of the United States to provide that the rate of duty on parts of stethoscopes shall be the same as the rate on stethoscopes.

AMENDMENTS

No. 1 (Javits) Reduction and termination of investment credit.
Oct. 14, 1969
(246)

May 19, 1969.—Referred to Bureau of the Budget, U.S. Tariff Commission, and Departments of the Treasury, State, and Commerce.

May 29, 1969.—Report from Department of Commerce. (Does not oppose.)

June 2, 1969.—Report from Department of the Treasury. (No objection.)

Nov. 18, 1970.—Favorable (with deletion of subsec. c) report from Department of State.

Nov. 18, 1970.—Favorable report from Bureau of the Budget.

Dec. 18, 1970.—Reported favorably to the Senate with committee amendment of a technical nature making clear that parts of stethoscopes reclassified by the bill will be subject to the same staged duty reductions agreed to for stethoscopes in the Kennedy round. (S. Rept. 91-1473.)

Dec. 18, 1970.—Passed by the Senate with committee amendment by voice vote (Congressional Record S20573).

Dec. 22, 1970.—House agreed to Senate amendment.

Jan. 5, 1971.—Signed by the President.

(Public Law 91-655.)

TITLE AND DESCRIPTION

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

Docket No. 1014

H.R. 9951★

May 16, 1969

To provide for the collection of the Federal unemployment tax in quarterly installments during each taxable year; to make status of employer depend on employment during preceding as well as current taxable year; to exclude from the computation of the excess the balance in the employment security administration account as of the close of the fiscal year 1970 through 1972; to raise the limitation on the amount authorized to be made available for expenditure out of the employment security administration account by the amounts so excluded; and for other purposes.

AMENDMENTS

- No. 1 (Goodell) Strikes "prior knowledge and approval
July 1, 1969 by private foundation" from reported bill.
(69)
- No. 2 (Curtis) Exempts traveling expenses from the general rule making payments from private foundations to Government officials improper.
July 7, 1969
(64)
- No. 3 (Goodell) Requires that a private foundation must know that the transaction is one covered by the bill before the foundation loses its exemption and transaction is considered improper.
July 7, 1969
(65)
- No. 4 (Goodell) Reduces the period within which the private foundation may reacquire its tax exemption by 1 year.
July 7, 1969
(66)
- No. 5 (Miller) Exempts traveling expenses within the United States from the general rule making payments from private foundations to Government officials improper.
July 15, 1969
(76)
- No. 6 (Long) Extension of surtax to Dec. 31, 1969.
July 30, 1969
(100)

May 19, 1969.—Referred to Bureau of the Budget, U.S. Tariff Commission, and Departments of the Treasury, State, and Commerce.
June 6, 1969.—Favorable report from Department of Labor.
June 19, 1969.—Favorable report from Department of the Treasury.
June 27, 1969.—Favorable report from Bureau of the Budget.
June 26, 1969.—Reported favorably to the Senate with committee amendment (amended version of S. 2075). (S. Rept. 91-281.)
July 30, and 31, 1969.—Debated and passed Senate by rollcall vote (No. 63) of 70 yeas—30 nays (Congressional Record S8887) after taking the following action:

Amendment adopted:

Long (Louisiana) amendment 109 adopted by rollcall vote (No. 60) of 51 yeas—48 nays (Congressional Record S8856-7).

Amendments rejected:

Williams (Delaware) withdrew committee amendment sec. 5 of the bill relative to private foundations; and

Williams (Delaware) floor amendment to extend surcharge for additional 6 months from Jan. 1, 1970, to July 1, 1970, at 5 percent rejected by rollcall vote (No. 61) of 41 yeas—59 nays (Congressional Record S8871-2); and

Williams (Delaware) floor amendment to repeal 7-percent investment credit provision in present law laid on table by rollcall vote (No. 62) on motion of Mansfield (Congressional Record S8881), 63 yeas—34 nays (Congressional Record S8882).

Aug. 4, 1969.—House agreed to Senate amendment.

Aug. 8, 1969.—Signed by the President.

(Public Law 91-53.)

Docket No. 1015

H.R. 7906

June 30, 1969

To regulate and foster commerce among the States by providing a system for the taxation of interstate commerce.

July 1, 1969.—Referred to Bureau of the Budget and Department of the Treasury.

ACTION

TITLE AND DESCRIPTION

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

Docket No. 1016

H.R. 12290★

July 1, 1969

To continue the income tax surcharge and the excise taxes on automobiles and communication services for temporary periods, to terminate the investment credit, to provide a low income allowance for individuals, and for other purposes.

(Bill:

- (1) continues present surtax until Jan. 1, 1970 at 10 percent, reduced to 5 percent until June 30, 1970;
- (2) continues present excise taxes on automobiles, trucks, and trailers until Jan. 1, 1971;
- (3) continues present 10 percent excise taxes on communications services until Jan. 1, 1971;
- (4) provides an additional deduction for persons with income below poverty (HEW standards);
- (5) provides amortization of abatement costs over 5-year period; and
- (6) repeals the present 7 percent investment credit.)

July 2, 1969.—Referred to Bureau of the Budget and Department of the Treasury.

July 8, 9, 11, 14, and 15, 1969.—Public hearings.—Printed.

July 17, 1969.—Reported favorably to the Senate without amendment. (S. Rept. 91-321.)

July 30, 1969.—Amendment introduced by Senator Long (Louisiana) to H.R. 9951 extending present surtax through Dec. 31, 1969.

Dec. 23, 1969.—Action indefinitely postponed (Congressional Record S17746).

AMENDMENTS

- | | |
|---|--|
| <p>No. 1
July 14, 1969
(70)</p> | <p>(Metcalf) Limits deduction for farm expenses incurred by a taxpayer to the amount of farming operation plus \$15,000; the \$15,000 limit being reduced by the amount by which the taxpayer's adjusted gross income from all sources other than farming exceeds \$15,000.</p> |
| <p>No. 2
July 14, 1969
(71)</p> | <p>(Sparkman) Provides for a small business exemption to the repeal of the investment tax credit to the extent of qualified investments of \$150,000.</p> |
| <p>No. 3
July 14, 1969
(72)</p> | <p>(Mundt) Provides for a small business exemption to the repeal of the investment tax credit to the extent of qualified investments of \$25,000.</p> |
| <p>No. 4
July 14, 1969
(73)</p> | <p>(Proxmire) Provides:</p> <ol style="list-style-type: none"> (1) that percentage depletion for domestic oil and gas wells is limited by the amount of the taxpayer's gross income from domestic oil and gas well properties as follows: \$1 million and below—27½ percent, over \$1 million to \$5 million—21 percent, over \$5 million—15 percent; (2) eliminates the use of percentage depletion for oil and gas wells located outside the United States; (3) carved-out mineral payments will be treated as mortgage loans, a retained production payment on sale of a working interest will be treated as a mortgage loan, and a retained production payment on lease of mineral properties will be treated as lease bonus; and (4) royalties paid to foreign governments in the form of foreign taxes will be treated as royalty payments instead of foreign taxes in computing the foreign tax credit. |

ACTION

(ALL CONGRESSIONAL RECORD PAGE NUMBERS
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TITLE AND DESCRIPTION

Docket No. 1016—Continued

H.R. 12290★—Continued

AMENDMENTS—Continued

- No. 5
July 15, 1969
(74)
- (Stevens) Provides that property used in producing mines, wells, and other natural deposits would be exempt from the repeal of the 7 percent investment tax credit.
- No. 6
July 15, 1969
(75)
- (Stevens) Provides:
- (1) for a small business exemption to the repeal of the investment tax credit (for small businesses) as determined in accordance with the Small Business Act;
 - (2) for an exception to the repeal of the investment tax credit for intra-state pipeline property; and
 - (3) for an exception to the repeal of the investment tax credit for property located in a depressed area.
- No. 7
July 16, 1969
(78)
- (Nelson) Provides:
- (1) that property acquired from a decedent will have the same basis as that of the decedent;
 - (2) repeal of unlimited charitable contribution deduction provisions;
 - (3) repeal of stock option provisions;
 - (4) repeal of dividend exclusion;
 - (5) repeal of multiple surtax exemptions for corporations;
 - (6) change in definition of industrial development bonds;
 - (7) establishment of Federal Municipal Bond Guarantee Corporation;
 - (8) reduction of percentage depletion rates to 15 percent;
 - (9) increase in gift tax rates to estate tax rate levels;
 - (10) repeal of use of certain Federal bonds to pay estate taxes;
 - (11) limitation on farm deductions to farm income plus \$15,000; and
 - (12) gains from sale of real property shall be ordinary income to the extent of previous depreciation deductions.
- No. 8
July 16, 1969
(79)
- (Kennedy) Provides:
- (1) a minimum income tax;
 - (2) an allocation of nonbusiness itemized deductions between taxable income and nontaxable income;
 - (3) a standard deduction equal to \$1,100;
 - (4) that percentage depletion for domestic oil and gas wells is limited by the amount of the taxpayer's gross income from domestic oil and gas well properties as follows: \$1 million and below—27½ percent, over \$1 million to \$5 million—21 percent, over \$5 million—15 percent;
 - (5) elimination of the use of percentage depletion for oil and gas wells located outside the United States;

TITLE AND DESCRIPTION

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

Docket No. 1016—Continued

H.R. 12290★—Continued

AMENDMENTS—Continued

- (6) carved-out mineral payments will be treated as mortgage loans, a retained production payment on sale of a working interest will be treated as a mortgage loan, and a retained production payment on lease of mineral properties will be treated as a lease bonus;
 - (7) royalties paid to foreign governments in the form of foreign taxes will be treated as royalty payments instead of foreign taxes in computing the foreign tax credit;
 - (8) that intangible drilling and development costs in the case of oil and gas wells shall be charged to capital account;
 - (9) that the holding period for capital gains is increased to 1 year from 6 months and the alternate tax of 25 percent on capital gains is repealed;
 - (10) that property acquired from a decedent will have the same basis as that of the decedent;
 - (11) establishment of Federal Municipal Bond Guarantee Corporation;
 - (12) real property shall be depreciated under the straight-line method and gains from sale of real property shall be ordinary income to the extent of previous depreciation deductions; and
 - (13) limitation on farm deductions to farm income plus \$15,000.
- No. 9
July 17, 1969
(80)

(Proxmire) Provides that the exception to the repeal of the investment tax credit for certain new designed products would be eliminated.
- No. 10
July 17, 1969
(81)

(Tydings) Provides that the gift tax rates would be increased to the present level of the estate tax rates.
- No. 11
July 17, 1969
(82)

(Tydings) Provides that property acquired from a decedent will have the same basis as that of the decedent.
- No. 12
July 17, 1969
(83)

(Hartke) Provides for a small business exemption to the repeal of the investment tax credit to the extent of qualified investments of \$20,000.
- No.13
July 18, 1969
(88)

(Bible) Provides for a small business exemption to the repeal of the investment tax credit to the extent of \$25,000 reduced by the amount of the taxpayer's taxable income in excess of \$975,000.
- No. 14
July 18, 1969
(89)

(Metcalf) Provides:

 - (1) for an additional tax on certain items of income presently not taxed; and
 - (2) allocation of nonbusiness itemized deductions between taxable income and certain items not presently taxed.

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
Docket No. 1016—Continued	
H.R. 12290★—Continued	
AMENDMENTS—Continued	
No. 15 July 18, 1969 (90)	(Montoya) Increases the personal exemption from \$600 to \$1,000.
No. 16 July 18, 1969 (91)	(McGovern, Church, Fulbright, Gravel, Hart, Mansfield, Mondale, Moss, Muskie, Nelson, Yarbrough, Young of Ohio) Provides for a 37% excess profits tax.
No. 17 July 18, 1969 (92)	(McGovern, Bayh, Burdick, Church, Metcalf, Mondale, Nelson, Young of Ohio) provides for a small business exemption to the repeal of investment tax credit limited to \$25,000.
No. 18 July 18, 1969 (98)	<p>(Hart) Provides :</p> <ol style="list-style-type: none"> (1) that the following exceptions and transition rules relating to repeal of the investment tax credit would be eliminated: The equipped building rule, the plant facility rule, the machinery or equipment rule, the provision regarding certain lease-back transactions, provision regarding leases involving third parties, provision regarding barges or ocean-going vessels, and the provision regarding certain new designed products ; (2) that the standard deduction would be increased to 15 percent (up to a maximum of \$2,500), the basic allowance of the low income allowance included in H.R. 12290 would be increased to \$600 plus \$100 for each personal exemption (up to a maximum of \$1,000), and certain conforming changes in the additional allowance of the low income allowance ; (3) that the income tax rate on the first \$1,000 of taxable income received by a single individual or a head of a household would be reduced ; (4) that the definition of head of household would be expanded to include widows, widowers, and certain other individuals 35 years of age or older ; (5) for a minimum income tax ; (6) that the deduction allowed for treble damage payments under the antitrust laws would be reduced ; (7) that depreciation of real property shall be computed under the straight-line method ; (8) for repeal of the unlimited charitable contribution deduction ; (9) for a liberalization of moving expenses which may be deducted by an individual ; (10) for an allocation of nonbusiness itemized deductions between taxable income and certain classes of nontaxable income ; (11) limitation on farm deductions to farm income plus \$15,000 ;

TITLE AND DESCRIPTION

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

Docket No. 1016—Continued

H.R. 12290★—Continued

AMENDMENTS—Continued

- No. 18—Con. (12) that the allowance for depletion for any mine, well, or other natural deposit shall be limited to the basis of the property;
(13) that property acquired from a decedent will have the same basis as that of the decedent;
(14) that the provisions of the tax law relating to capital gains is repealed;
(15) repeal of multiple surtax exemptions for corporations;
(16) establishment of Federal Municipal Bond Guarantee Corporation.
- No. 19
July 18, 1969
(94) (Javits) Provides a declaration that enactment of H.R. 12290 would commit the Congress to enact meaningful tax reform at its earliest practicable opportunity and before the close of the first session of U. S. Congress.
- No. 20
July 18, 1969
(95) (Williams of New Jersey) Provides that the statute of limitations on assessment and collection of tax would be reduced to two years where the taxpayer is an individual and his gross income is under \$25,000.
- No. 21
July 18, 1969
(96) (Williams of New Jersey) Permits an individual to deduct expenses of transportation to and from work, not to exceed the lower of \$400 or 5 percent of adjusted gross income.
- No. 22
July 18, 1969
(97) (Williams of New Jersey) Permits an individual to take an income tax credit for State and local real property taxes paid on his principal residence, within certain limitations.
- No. 23
July 18, 1969
(98) (Williams of New Jersey) Provides that the 3 percent floor limit on medical and dental expenses and the 1 percent floor limit on medicine and drug expenses would be removed in computing an individual's itemized deductions.
- No. 24
July 18, 1969
(99) (Williams of New Jersey) Provides that the personal exemption would be increased from \$600 to \$900 and that conforming amendments would be made in the low income allowance provided in H.R. 12290.
- No. 25
July 24, 1969
(102) (Stevens) Provides exception for property located in a depressed area.
- No. 26
July 24, 1969
(103) (Stevens) Provides exception for property that is intrastate pipeline property.
- No. 27
July 24, 1969
(104) (Stevens) Provides exception to repeal for property placed in service of a small business concern.

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
<p>Docket No. 1017</p> <p>H.R. 13079★ July 29, 1969</p> <p>To continue for a temporary period the existing interest equalization tax. (Bill continues Interest Equalization Tax Act through Aug. 31, 1969.)</p>	<p>July 29, 1969.—Not referred, placed on Senate Calendar. July 31, 1969.—Passed Senate without amendment. Aug. 2, 1969.—Signed by the President. (Public Law 91-50.)</p>
<p>Docket No. 1018</p> <p>H.R. 13080★ July 30, 1969</p> <p>To continue for an additional 15 days the existing rates of income tax withheld at source. (Bill continues through Aug. 15, present withholding rates.)</p>	<p>July 30, 1969.—Not referred, placed on Senate Calendar. Aug 7, 1969.—Action postponed indefinitely by the Senate.</p>
<p>Docket No. 1019</p> <p>H.R. 12829★ Aug. 7, 1969</p> <p>To provide an extension of the interest equalization tax, and for other purposes. (Bill would:</p> <ol style="list-style-type: none"> (1) extend tax until Mar. 31, 1971; (2) provide executive authority to proscribe lower rates on original and new issues; and (3) contain certain clarifying or technical amendments dealing with foreign mineral facilities, export credit transactions, financing company activities abroad and record keeping.) 	<p>Sept. 24, 1969.—Reported favorably to the Senate with technical amendments and an amendment repealing registration requirements relative to certain types of ammunition and its component parts. (S. Rept. 91-428.)</p> <p>Oct. 9, 1969.—Passed Senate with committee amendment modified and asked for a conference naming the following as conferees: Messrs. Long, Anderson, Gore, Williams of Delaware, and Bennett (Congressional Record S12308).</p> <p>Nov. 17, 1969.—House agreed to conference naming as conferees: Messrs. Mills, Boggs, Watts, Byrnes of Wisconsin and Utt.</p> <p>Nov. 18, 1969.—House conferees agreed to Senate amendments and filed conference report. (H. Rept. 91-656.)</p> <p>Nov. 19, 1969.—House agreed to conference report.</p> <p>Nov. 20, 1969.—Senate agreed to conference report.</p> <p>Nov. 26, 1969.—Signed by the President. (Public Law 91-123.)</p>

TITLE AND DESCRIPTION

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

Docket No. 1020

H.R. 13270★

Aug. 8, 1969

To reform the income tax laws.

(See pp. 287 to 292 for detailed description of House bill.)

AMENDMENTS

- No. 1
Aug. 13, 1969
(189)
- (Metcalf) Deletes the farm loss provision from the House bill and substitute a new provision which limits deductions for farm expenses incurred by a taxpayer to the income from farming plus \$15,000. The \$15,000 limit would be reduced by the amount by which the taxpayer's adjusted gross income from all sources other than farming exceeds \$15,000.
- No. 2
Aug. 13, 1969
(140)
- (Kennedy) Adds a new section to the bill to require payors of interest, dividends, and patronage dividends to withhold a tax equal to 20 percent of the amount of the payment.
- No. 3
Sept. 3, 1969
(141)
- (Fulbright) Excludes tax-exempt interest on outstanding State and local obligations from the provisions of the tax reform bill which limit tax preferences. Presently, the tax reform bill provides that the limit on tax preferences will apply to all tax-exempt interest; this amendment provides that the limit on tax preferences would apply only to tax-exempt interest received on obligations issued on or after July 12, 1969.
- No. 4
Sept. 4, 1969
(144)
- (Fannin) Adds a new section to the bill to give a deduction, up to a maximum amount of \$600, to a "disabled individual" for his transportation expenses to and from work. The amendment would further give a taxpayer additional \$600 personal exemptions if he or his spouse is a "disabled individual."
- No. 5
Sept. 4, 1969
(145)
- (Fannin) Adds a new section to the bill to provide that a labor organization would not be exempt from tax if any part of the membership dues, or other charges imposed on the members, are used to support, or oppose, any candidate for political office or for other political purposes.
- No. 6
Sept. 12, 1969
(156)
- (Javits) Deletes the investment credit repeal provisions from the House bill and substitutes a different method of reducing and terminating the investment tax credit. An investment tax credit of 7 percent would be allowed for property purchased or constructed on or before April 17, 1969. For property purchased or constructed after April 17, 1969, and on or before April 17, 1970, the credit would be 5 percent. For the period commencing on or after April 18, 1970, and ending on April 17, 1971, the tax credit would be 3 percent. For property purchased or constructed on or after April 18, 1971, no investment tax credit would be permitted. Transitional provisions include binding contracts, equipped building rule, plant facility rule, machinery or equipment rule, and lease-back transactions.

BILL REFERRED

- Aug. 20, 1969.—Referred to Bureau of the Budget and Department of the Treasury.
- Aug. 27, 1969.—Referred to Departments of State, Justice, Housing and Urban Development, Defense, Commerce, Agriculture, and Health, Education, and Welfare, Office of Economic Opportunity, Federal Reserve Board, Federal Power Commission, Federal Deposit Insurance Corporation, Interstate Commerce Commission, Securities and Exchange Commission, Small Business Administration, Federal Aviation Administration, and Federal Communications Commission.

HEARINGS HELD

- Sept. 4, 5, 11, 12, 15, 16, 17, 18, 22, 23, 24, 25, 26, 29, 30, Oct. 1, 2, 3, 6, 7, 8, and 22, 1969.—Public hearings.—Printed.

REPORTS RECEIVED FROM DEPARTMENTS

- Sept. 9, 1969.—Adverse report from Department of Agriculture on Sec. 531.
- Oct. 1, 1969.—Letter from Department of the Treasury to Senator Javits favoring amendment to expand definition of "tenant-stockholders" in sec. 216 to cover cases where stock is owned by State housing authorities, or other institutions.
- Oct. 2, 1969.—Noncommittal report from the Securities and Exchange Commission.
- Oct. 8, 1969.—Letter from Federal Communications Commission urging no distinction between regulated utilities and other taxpayers insofar as accelerated depreciation is concerned.
- Oct. 8, 1969.—Adverse report from Department of Housing and Urban Development on real estate provisions.
- Oct. 9, 1969.—Report from Federal Communications Commission.
- Oct. 9, 1969.—Letter from Department of State's Agency for International Development urging that exempt organizations be permitted to continue to receive assistance from A.I.D. or other governmental units without impairing their status as private operating foundations qualified to receive distributions from other exempt organizations.
- Oct. 13, 1969.—Favorable report from Department of Commerce if modified by Treasury recommendations of Sept. 4, 1969.
- Oct. 15, 1969.—Report from Interstate Commerce Commission opposing Sec. 451, favoring Sec. 705 and noncommittal on Sec. 400-414, 451 and 452.
- Oct. 15, 1969.—Adverse report from Federal Deposit Insurance Corporation on certain sections dealing with tax treatment of financial institutions.
- Oct. 23, 1969.—Report from Department of State relative to sec. 431 and 432 of the bill amending rules for computation of foreign tax credit provisions in present law.
- Oct. 23, 1969.—Report from Department of State opposing elimination of foreign depletion allowances, and urging no action on any phase which would jeopardize pending treaties.
- Oct. 24, 1969.—Adverse report from Department of Justice to that part of Committee bill disallowing income tax deductions for antitrust treble-damage payments. (See also S. 2631.)
- Oct. 31, 1969.—Adverse report from Department of the Treasury on Amendment No. 144.
- Nov. 12, 1969.—Adverse report from Department of the Treasury on Amendment No. 156.
- Nov. 19, 1969.—Letter from Secretary of Treasury relative to intent on Congress concerning rolling stock provisions in sec. 705 of Committee bill.
- Nov. 26, 1969.—Letter from Secretary of Commerce recommending that Committee amendment reducing present exclusion granted American employees abroad be deleted from the bill.
- Nov. 27, 1969.—Adverse report from U.S. Commission on Civil Rights on Committee's proposal on voter registration provisions.

TITLE AND DESCRIPTION

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

Docket No. 1020—Continued
H.R. 13270—Continued

AMENDMENTS—Continued

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| <p>No. 7
Sept. 12, 1969
(157)</p> | <p>(Moss) Provides that oil shale from deposits located in the United States would receive a percentage depletion allowance of 20 percent instead of the 15 percent which is presently provided in the House tax reform bill. The 20-percent figure corresponds with the depletion allowance for oil from wells as provided by the House bill.</p> | <p>Dec. 1, 1969.—Adverse report from Department of the Treasury on amendment 304 (No. 57).</p> |
| <p>No. 8
Sept. 12, 1969
(158)</p> | <p>(Moss) Adds a new section to the bill to repeal the prohibition against percentage depletion for nonenumerated minerals extracted from inexhaustible sources, assuring that minerals extracted from the Great Salt Lake will not be denied an allowance for percentage depletion.</p> | <p>Dec. 12, 1969.—Adverse report from Department of Justice on amendment No. 403.</p> |
| <p>No. 9
Sept. 16, 1969
(161)</p> | <p>(McGovern) Deletes the provision in the House bill which would require cooperatives to (1) pay out 50 percent (instead of 20 percent as under existing law) of their patronage allocated in the form of cash, and (2) redeem the patronage allocation for cash within 15 years.</p> | <p>Dec. 20, 1969.—Report from Department of Agriculture on amendment 247 (No. 30). (Prefers Treasury proposal of Apr. 22, 1969 and modified on Sept. 4, 1969.)</p> |
| <p>No. 10
Sept. 17, 1969
(160)</p> | <p>(Allen) Adds a new section to the bill to increase the personal exemption for taxpayers from the present \$600 to \$1200.</p> | <p>BILL REPORTED</p> <p>Nov. 21, 1969.—Reported favorably to the Senate with amendments. (S. Sept. 91-552.)
(See pp. 293 to 304 for detailed description of the bill as reported by the committee.)</p> |
| <p>No. 11
Sept. 17, 1969
(170)</p> | <p>(Goodell) Provides that the repeal of the investment tax credit would not apply to certain property in redevelopment areas. A redevelopment area is one which has been designated by the Secretary of Commerce pursuant to the Public Works and Economic Development Act of 1965, as amended. Also, the amendment provides that the percentage reduction phase-out of the investment tax credit as provided by the House bill would not apply to property in the redevelopment area.</p> | <p>SENATE ACTION</p> <p>Nov. 21, 24-26, Dec. 1-6, and 8-11, 1969.—Debated and passed by the Senate with amendments.
(See pp. 305 to 312 for detailed description of the Senate amendments.)</p> |
| <p>No. 12
Sept. 22, 1969
(197)</p> | <p>(Yarborough) Adds a new section to the House tax reform bill. The provision provides that the personal exemption of \$600 would be increased to \$1200.</p> | <p>CONFERENCE ACTION</p> <p>Dec. 11, 1969.—Senate insisted on its amendments and requested conference naming the following as conferees: Messrs. Long, Anderson, Gore, Talmadge, Bennett, Curtis, and Miller.</p> <p>Dec. 11, 1969.—House disagreed to Senate amendments and agreed to conference naming the following as conferees: Messrs. Mills, Boggs, Watts, Ullman, Byrnes of Wisconsin, Utt, and Betts.</p> <p>Dec. 15-19, 1969.—Committee on conference met in executive session.</p> <p>Dec. 21, 1969.—Conference report filed in the House. (H. Rept. 782.)
(See pp. 313 to 327 for detailed description of the conference action on the bill.)</p> <p>Dec. 22, 1969.—House adopts conference report.</p> <p>Dec. 22, 1969.—Senate adopts conference report.</p> <p>Dec. 30, 1969.—Signed by the President.
(Public Law 91-172.)</p> |
| <p>No. 13
Sept. 24, 1969
(202)</p> | <p>(Sparkman) Adds a new section to the House tax reform bill. The provision provides that certain required distributions of specified properties made by savings and loan holding companies, in accordance with sec. 408 of the National Housing Act, would be tax-free. Generally, the Federal Savings and Loan Insurance Corporation would have to certify that the distribution of such property was necessary or appropriate to accomplish the objective of sec. 408 of the National Housing Act.</p> | |

TITLE AND DESCRIPTION

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

Docket No. 1020—Continued
H.R. 13270—Continued

AMENDMENTS—Continued

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| <p>No. 14
Sept. 25, 1969
(206)</p> | <p>(Metcalf) Substitutes two new provisions for the two sections of the House tax reform bill relating to the limit on tax preferences and the allocation of deductions. First, the new provisions would impose a tax equal to 25 percent of "excluded items" in excess of \$10,000. Excluded items would include tax-exempt interest, accelerated depreciation in excess of straight-line depreciation (other than certain residential property), unrealized appreciation of gifts to charity, depletion deductions in excess of cost (adjusted basis), and the long-term capital gains deduction. This provision would apply both to individuals and corporations. Second, the new provisions would provide for an allocation of deductions between taxed and untaxed income and would apply both to individuals and corporations. In the case of an individual, the provision would only apply if his "excluded items" exceed \$10,000, while in the case of corporations, the provision would apply only if the sum of the "excluded items" exceeds \$25,000. "Excluded items" for the allocation formula would be the same as those used for the 25 percent additional tax. In general, the allocation formula of the new provision would be applied in the same manner as the allocation provision in the House tax reform bill.</p> |
| <p>No. 15
Sept. 26, 1969
(210)</p> | <p>(McClellan) Deletes the following provisions of the House tax reform bill:</p> <ol style="list-style-type: none"> (1) Tax-exempt interest from State and local obligations would be removed as an item of tax preference for purposes of the limit on tax preferences; (2) Tax-exempt interest from State and local obligations would be removed as an item of nonallowable tax preference for purposes of computing the formula to be used in disallowing certain deductions in the allocation of deductions section of the House tax reform bill; and (3) The general provisions of the House tax reform bill, which provide an election and a compensating Federal subsidy for State and local authorities to choose to issue obligations taxable under the Federal income tax laws |
| <p>No. 16
Oct. 3, 1969
(222)</p> | <p>(Miller) Modifies the private foundation provisions of the House bill in two principal respects:</p> <ol style="list-style-type: none"> (a) <i>Pay-out Rule.</i>—With respect to allowable stockholdings (20 percent under the House bill, up to 50 percent under this amendment), the amount required to be paid to charity each year could be less than 5 percent, provided it is "reasonable * * * taking into account an average rate of return from investments in common stocks traded on a public stock exchange." |

TITLE AND DESCRIPTION

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

Docket No. 1020—Continued
H.R. 1327C—Continued

AMENDMENTS—Continued

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| <p>No. 16
Oct. 8, 1969
(222)
Continued</p> | <p>(b) <i>Excess Business Holdings</i>.—The amendment would permit a private foundation to hold up to 50 percent of the voting stock of a corporation (50 percent of the net capital interest of an unincorporated business) and for purposes of measuring ownership, only those interests owned by the foundation's officers, directors and trustees (or by a related foundation) would be taken into account. (Under the House bill, interests of substantial contributors and a large variety of other "disqualified persons" and their families would have to be taken into account.)</p> |
| <p>No. 17
Oct. 8, 1969
(224)</p> | <p>(Cooper) Adds public and social welfare organizations to the organizations already included in Sec. 501(c) (3) of the Internal Revenue Code (relating to exemption from tax for religious, charitable, educational, etc., institutions), and would broaden the political or lobbying activities in which all (c) (3) organizations may engage.</p> |
| <p>No. 18
Oct. 13, 1969
(232)</p> | <p>(Javits) Adds a new provision to the tax reform bill to require the Secretary of the Treasury to estimate in his annual report to the Congress the amount of losses in revenue derived from the various deduction and exclusion provisions in the Internal Revenue Code, and to include estimates of the "tax expenditures"—indirect expenditures made by the Government through the operation of the tax law, rather than through direct appropriations.</p> |
| <p>No. 19
Oct. 13, 1969
(233)</p> | <p>(Javits) Deletes from the House bill the 7½ percent tax on foundation income, and substitute a filing fee of 2 percent of income with a minimum fee of \$250 and a maximum fee of \$10,000.</p> |
| <p>No. 20
Oct. 13, 1969
(234)</p> | <p>(Javits) Adds a new provision to the tax reform act to allow an extra \$600 exemption for disabled persons and to permit disabled persons to deduct up to \$600 for expenses of transportation to and from work.</p> |
| <p>No. 21
Oct. 13, 1969
(235)</p> | <p>(Javits) Revises the definition of private foundation, contained in the House bill, substituting language which would exclude publicly supported organizations, and those governed by a body whose members serve without compensation and who are not controlled by a disqualified person.</p> |
| <p>No. 22
Oct. 13, 1969
(236)</p> | <p>(Javits) Deletes the provisions in the House bill which imposes a tax on the foundation which does not distribute its income currently, and would substitute a special 100-percent tax on unreasonable accumulations of income.</p> |

TITLE AND DESCRIPTION

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

Docket No. 1020—Continued

H.R. 13270—Continued

AMENDMENTS—Continued

- No. 23
Oct. 13, 1969
(237)
- (Javits) Deletes the provisions in the House bill which tax the owner-managers of Subchapter "S" Corporations on amounts contributed to qualified pension plans on their behalf which are in excess of 10 percent of their earned income or \$2,500, whichever is the less.
- No. 24
Oct. 13, 1969
(238)
- (Javits) Deletes the provisions in the House bill which restrict the deduction for charitable contributions made in the form of charitable remainder trusts, or trusts with a charitable income beneficiary.
- No. 25
Oct. 13, 1969
(239)
- (Javits) Deletes the provisions of the House bill which impose a tax on the excess business holdings of corporations and would substitute a new tax of 100 percent of excess business holdings. However, it would restrict the definition of excess business holdings to those instances where (1) the foundation and disqualified persons possess "effective control" of the business entity, and (2) the business needs of the business are given precedence over the exempt purposes of the private foundation.
- No. 26
Oct. 13, 1969
(242)
- (Miller) Adds a new provision to the tax reform act to authorize the exclusion from gross income of amounts received under insurance contracts for living expenses of a person whose residence has been destroyed or damaged by fire, storm, or other casualty.
- No. 27
Oct. 13, 1969
(243)
- (Miller) Adds a new provision to the tax reform act to provide that insurance proceeds received as the result of destruction or damage to crops may be reported by the taxpayer in the year following the year of destruction, provided he establishes that the later year is the year in which he normally would have reported the income from the sale of the crops.
- No. 28
Oct. 13, 1969
(244)
- (Miller) Adds a new provision to the tax reform act to allow an additional \$600 personal exemption for taxpayers (or their spouses) who are disabled. A person would be disabled for purposes of this amendment if he is unable to engage in any substantial gainful activity by reason of any medically determinable physical or mental impairment which can be expected to result in death or to be of long, continued and indefinite duration.
- No. 29
Oct. 14, 1969
(245)
- (Sparkman) Adds a new provision to the real estate sections of the tax reform act to prevent the recapture of depreciation deductions with respect to the disposition of real estate constructed or rehabilitated pursuant to the National Housing Act (or any other Federal, State, or local law of comparable purpose) primarily to provide publicly-assisted housing and related facilities for low and moderate income individuals.

TITLE AND DESCRIPTION

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

Docket No. 1020—Continued
H.R. 13270—Continued

AMENDMENTS—Continued

No. 80
Oct. 14, 1969
(247)

(Hart) Proposes a series of changes in the tax reform bill.

Farm Losses.—It would delete the farm loss provisions of the House bill and would substitute a new farm loss provision similar to amendment 139 offered by Senator Metcalf (see previous explanation).

Minimum Tax.—It would delete the Limit on Tax Preferences and the Allocation of Deductions features and substitute new provisions to impose a minimum income tax (on capital gain, depletion and real estate depreciation) at rates ranging from 7 percent to 35 percent and to provide for the allocation of deductions between taxed and untaxed income.

Tax on Unrealized Appreciation; Carryover Basis.—It would tax unrealized appreciation at death by requiring that the beneficiaries take as their tax basis the basis for the property received by them which the decedent had in it at the time of his death, increased by a proportionate share of the Federal and State estate taxes attributable to the net appreciation in the estate.

Depletion Allowances.—It would limit the total amount of depletion which could be deducted by any taxpayer to the amount of his cost basis for the mineral property.

Capital Gains.—It would also repeal favorable capital gains treatment with respect to gains realized on the disposition of capital assets.

Real Estate Depreciation.—The amendment would further repeal the use of accelerated depreciation methods (the declining balance method in the sum-of-the-years digit method) with respect to all real estate except rental housing for low and moderate income families financed under Sec. 221(d)(3) of the National Housing Act.

Treble Damage Awards.—The amendment would also add new provisions to the tax reform act to deny a deduction for two-thirds of any amount paid in settlement of any action under the antitrust acts. As to the recipient of treble damage awards, it would provide for exclusion from gross income of two-thirds of any amount received by him.

Individual Tax Rate Reductions.—Finally, the amendment would erase the individual rate reductions provided by the House bill and would substitute new rate reductions concentrating more of the tax relief in the lower income brackets.

TITLE AND DESCRIPTION

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

Docket No. 1020—Continued

H.R. 13270—Continued

AMENDMENTS—Continued

- No. 31
Oct. 15, 1969
(248)
- (Mathias) Adds a new provision to the tax reform act requiring (1) the Clerk of the House, (2) the Sergeant at Arms of the House, (3) the Architect of the Capitol, and (4) the Librarian of the Congress to enter into agreements with the States of Virginia and Maryland and with the District of Columbia to provide for the withholding of State income taxes from compensation paid to employees who voluntarily agree to such withholding.
- No. 32
Oct. 15, 1969
(249)
- (Mathias) Adds a new provision to the tax reform act to require (1) the Architect of the Capitol and (2) the Librarian of Congress to enter into agreements with the States of Maryland and Virginia to provide for the withholding of income tax from employees who voluntarily agree to such withholding.
- No. 33
Oct. 16, 1969
(250)
- (Miller) Deletes the provisions of the House bill relating to farm losses and would substitute a new provision limiting the disallowance of farm loss deductions to those individuals who are not primarily engaged in the business of farming for their livelihood.
- No. 34
Oct. 21, 1969
(252)
- (Miller) Adds new provisions to the tax reform act to require that to be eligible for the depletion rates provided under present law, the taxpayer must "plow back" into the search for new minerals of a like or geologically related kind an amount equivalent to the depletion deductions he claimed on his tax return. If he fails to meet this plowback requirement, the depletion allowance with respect to his mineral income would be limited to the allowances provided under the House bill.
- No. 35
Oct. 27, 1969
(254)
- (Moss, Cannon, Cranston, Dodd, Gravel, Gurney, Harris, Hart, Hollings, Hruska, Inouye, McGee, Magnuson, Mathias, Mondale, Nelson, Packwood, Pell, Proxmire, Scott, Stevens, Thurmond, Williams of New Jersey, Yarborough, and Young of Ohio) Provides for a special reduced rate of withholding on earnings paid to employees who are students.
- No. 36
Oct. 27, 1969
(255)
- (McGovern, Bayh, Burdick, Metcalf, Mondale, Nelson, and Young of Ohio) Adds a "small business" exception to the provisions of the bill governing the repeal of the 7 percent investment tax credit. Under the exception the investment tax credit could be preserved on investment of up to \$25,000.

TITLE AND DESCRIPTION

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

Docket No. 1020—Continued
H.R. 13270—Continued

AMENDMENTS—Continued

- No. 37
Oct. 29, 1969
(256) (Hartke) Adds a new provision to the bill which would apply an immediate across-the-board increase in social security benefits by 15 percent. This increase would be effective for months after December 1969.
- No. 38
Oct. 30, 1969
(258) (Mansfield for Sparkman) Adds a "small business" exception to the provisions of the bill governing the repeal of the 7 percent investment tax credit. Under the exception, the investment tax credit could be preserved on investments of up to \$150,000 per year.
- No. 39
Oct. 30, 1969
(259) (Mansfield for Bible) Adds a "small business" exception to the provisions of the bill governing the repeal of the 7-percent investment tax credit. Under the exception, the investment tax credit would be preserved on investments up to \$25,000 per year. However, the \$25,000 limit would be reduced by the amount of the taxpayer's taxable income in excess of \$975,000 for that year.
- No. 40
Oct. 30, 1969
(260) (Mansfield for Bible) Changes that provision of the bill which provides that in the future a controlled group of corporations will be limited to one \$25,000 surtax exemption. Under the amendment, a controlled group of corporations would be limited to not more than five \$25,000 surtax exemptions.
- No. 41
Nov. 4, 1969
(265) (Cannon) Adds a "transportation equipment" exception to the provisions of the bill governing the repeal of the 7-percent investment tax credit. Under the exception, transportation equipment operated by persons regulated by the Civil Aeronautics Board, Federal Maritime Commission, or the Interstate Commerce Commission would continue to be eligible for the 7-percent investment tax credit.
- No. 42
Nov. 18, 1969
(287) (Byrd of Va. and Hartke) Deletes that provision of the bill which would extend the surtax at a 5-percent annual rate for the period from January 1, 1970, until June 30, 1970.
- No. 43
Nov. 24, 1969
(290) (Ellender and Stevens) Deletes the provision in the committee amendment which reduces the oil depletion allowance from 27½ percent under present law to 23 percent.
- No. 44
Nov. 24, 1969
(291) (Williams of Delaware) Reduces the depletion allowance for oil and gas from 23 percent as provided by the committee amendment (27½ percent under present law) and would fix the oil and gas depletion allowance at 20 percent.

TITLE AND DESCRIPTION

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

Docket No. 1020—Continued
H.R. 13270—Continued

AMENDMENTS—Continued

No. 45 Nov. 24, 1969 (292)	(Williams of Delaware) Reduces the depletion allowances for all hard minerals by approximately 25 percent. These rates presently range from 5 to 23 percent depending on the mineral. The effect of the amendment would be to restore the percentage depletion cuts proposed by the House bill. The House provisions are deleted by the Committee amendment with the result that the present depletion allowance for hard minerals would be continued. The allowances provided by present law and as they would be amended by this amendment are as follows:																					
	<table border="0" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th style="text-align: left;">(In percent)</th> <th style="text-align: center;">Present Law (and com- mittee bill)</th> <th style="text-align: center;">Amdt. 292</th> </tr> </thead> <tbody> <tr> <td>Sulfur and uranium, and specified minerals from domestic deposits</td> <td style="text-align: center;">23</td> <td style="text-align: center;">17</td> </tr> <tr> <td>Gold, silver, oil shale, copper, and iron ore⁺ from domestic deposits</td> <td style="text-align: center;">15</td> <td style="text-align: center;">15</td> </tr> <tr> <td>Remaining minerals now at 15 percent</td> <td style="text-align: center;">15</td> <td style="text-align: center;">11</td> </tr> <tr> <td>Asbestos, coal, sodium chloride, etc.</td> <td style="text-align: center;">10</td> <td style="text-align: center;">7</td> </tr> <tr> <td>Clay, shale, and slate for specified uses</td> <td style="text-align: center;">7½</td> <td style="text-align: center;">5</td> </tr> <tr> <td>Gravel, sand, and other minerals now at 5 percent.....</td> <td style="text-align: center;">5</td> <td style="text-align: center;">4</td> </tr> </tbody> </table>	(In percent)	Present Law (and com- mittee bill)	Amdt. 292	Sulfur and uranium, and specified minerals from domestic deposits	23	17	Gold, silver, oil shale, copper, and iron ore ⁺ from domestic deposits	15	15	Remaining minerals now at 15 percent	15	11	Asbestos, coal, sodium chloride, etc.	10	7	Clay, shale, and slate for specified uses	7½	5	Gravel, sand, and other minerals now at 5 percent.....	5	4
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No. 46 Nov. 24, 1969 (293)	(Williams of Delaware) Repeals capital gains treatment for livestock held for draft, dairy, or breeding purposes.																					
No. 47 Nov. 24, 1969 (294)	(Young of Ohio) Increases the personal exemption from \$600 under present law to \$900 effective in 1970.																					
No. 48 Nov. 25, 1969 (295)	(Young of Ohio) Reduces the depletion allowance for oil and gas from 23 percent as provided by the committee amendment (27½ percent under present law) and would fix the oil and gas depletion allowance at 15 percent.																					
No. 49 Nov. 25, 1969 (296)	(Fannin, Allott, Bellmon, Bible, Cook, Cranston, Dole, Gurney, Hatfield, Hruska, Javits, Murphy, Percy, Prouty, Schwelker, Tower) Deletes that section of the committee amendment which provides, in general that contributions by a professional service organization to a pension, profit sharing, or stock bonus plan for a stockholder-employee in excess of 10 percent of his earnings or \$2,500, whichever is less is to be included in the stockholder's gross income.																					

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
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Docket No. 1020—Continued
H.R. 13270—Continued

AMENDMENTS—Continued

No. 50
Nov. 25, 1969
(297)

(Tower) Substitutes a new provision for that provision of the committee amendment (and the House bill) which limits depreciation of used real estate acquired after July 24, 1969, to the straightline method. Under amendment 297, used real estate acquired after July 24, 1969, would be limited as to depreciation method by the property's useful life as follows:

Property's useful life Maximum permissible method

Less than 20 years.	Straight-line method.
20 years or over but less than 30 years.	125 percent declining balanced method.
30 years or more.	150 percent declining balance method.

No. 51
Nov. 25, 1969
(298)

(Tower) Substitutes a new provision for the committee amendment relating to the recapture of real estate depreciation. The House bill and the committee amendment, in general, provide that when depreciable real estate is sold in the future, accelerated depreciation taken in excess of allowable straight-line depreciation is to be recaptured as ordinary income to the extent of the gain occurring upon the sale. Under the committee amendment, however, the full excess of accelerated over straight-line depreciation is to be recaptured on the sales of new residential housing only if the property is sold within the first 10 years. Thereafter the amount subject to recapture is to be reduced by 1 percentage point for each additional month the property is held. There would be no recapture if the property is held 18 years and 4 months. Under amendment 298 the amount of accelerated over straight-line depreciation to be recaptured upon the sale of any real estate is subject to reduction depending upon the length of time the taxpayer has held the property. The full excess of accelerated over straight-line depreciation will be recaptured on the sale of real estate only if the property is sold within the first 5 years. Thereafter the amount subject to recapture is to be reduced by 1 percentage point for each additional month the property is held. There would be no recapture if the property is held 13 years and 4 months.

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
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Docket No. 1020—Continued
H.R. 13270—Continued

AMENDMENTS—Continued

- | | |
|---|---|
| <p>No. 52
Nov. 25, 1969
(299)</p> | <p>(Tower) Deletes from the committee amendment that provision which would reduce from \$20,000 (or in certain cases, \$25,000) to \$0,000, the amount of earned income received from abroad which a U.S. citizen (who is a bona fide resident of a foreign country or who is abroad for 17 out of 18 months) may exclude from income in computing his U.S. income tax. The House tax reform bill did not contain a comparable provision.</p> |
| <p>No. 53
Nov. 25, 1969
(300)</p> | <p>(Tower) Adds a new provision to the committee amendment which would increase the present corporate surtax exemption from \$25,000 to \$100,000.</p> |
| <p>No. 54
Nov. 25, 1969
(301)</p> | <p>(Dole, Cook, and Pearson) Adds a new provision to the committee amendment to provide for the reimbursement of a taxpayer's cost in certain tax controversies. In general, if (1) a taxpayer has been subjected to a field audit and has accepted the results of that audit, or if the taxpayer, following the audit, has been notified by the Internal Revenue Service that there is no change in his tax liability, (2) subsequently the taxpayer is notified that he owes additional tax (over and above the amount originally agreed) and (3) it is later determined that the taxpayer did not owe any additional tax (other than that originally agreed), then the taxpayer will be reimbursed by the Federal government for all costs incurred, including legal and accounting fees, which relate to the second additional tax deficiency.</p> |
| <p>No. 55
Nov. 25, 1969
(302)</p> | <p>(Curtis) Adds a new section to the committee amendment which would require private foundations which have at least \$5,000 in assets at any time during a taxable year to furnish specific information relating to its gross income, expenses, disbursements, financial statements, contributions and gifts, grants and contributions, and other related information. This report would have to be filed as directed by the Secretary of the Treasury and in addition, the foundation would be required to furnish a copy of the annual report to the Joint Committee on Internal Revenue Taxation. Further, the annual report would have to be made available for inspection by any citizen upon his request. A notice of availability of the annual report would have to be published by the foundation in a newspaper having general circulation in the county in which the principal office of the private foundation is located. Appropriate penalties are provided in the event a private foundation did not comply with these requirements.</p> |

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
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Docket No. 1020—Continued

H.R. 13270—Continued

AMENDMENTS—Continued

No. 56
Nov. 25, 1969
(Supercedes
amdt. 145)
(303)

(Fannin) Adds a new provision to the committee amendment to provide that any tax-exempt organization would be denied its exemption if for any taxable year it uses its income, or any amounts received for support, directly or indirectly, (1) to support or oppose any candidate for public office; (2) to support or oppose any political party; or (3) to carry on any voter registration. This new provision would apply to all tax-exempt organizations including religious and apostolic organizations.

No. 57
Nov. 25, 1969
(304)

(Gore, Burdick, Cannon, Hartke, Kennedy, Mondale, Montoya, Moss, Proxmire, Ribicoff, Yarbrough, and Young of Ohio) Substitutes for that part of the Committee amendment which relates to the low-income allowance, increase in the standard deduction, and reduction in tax rates. It would provide the following:

Increase in Personal Exemption.—The personal exemption of \$600 under existing law would be increased as follows:

Year	Amount
1970	\$700
1971	800
1972	900
1973 and thereafter.....	1,000

Standard Deduction—Low Income Allowance.—In lieu of the standard deduction and the minimum standard deduction provisions in present law and the low income allowance in the Committee amendment, this amendment would provide a flat \$1,000 allowance for all taxpayers after 1972 unless their itemized deductions are larger (\$500 for married couples filing separate returns). A special feature (also contained in the Committee amendment) permits an abandoned spouse to claim the full \$1,000 allowance where there are dependent children in the household.

Single Persons.—The amendment adopts the formula in the Committee amendment for reducing the tax burden on single persons. However, the rates are modified to relate to the rate schedules for married persons in existing law rather than the lower rate schedules in the Committee amendment.

No. 58
Nov. 25, 1969
(305)

(Javits) Changes the effective date provision of the Committee amendment relating to corporations which use appreciated property to redeem their own stock. Under the Committee amendment, the section would be applicable to distributions after Oct. 9, 1969. This amendment would move the date forward to November 18, 1969.

ACTION

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

TITLE AND DESCRIPTION

Docket No. 1020—Continued

H.R. 13270—Continued

AMENDMENTS—Continued

No. 59
Nov. 25, 1969
(306)
(Identical to
Amdt. 234)

(Javits) Adds a new provision to the tax reform act to allow an extra \$600 exemption for disabled persons and to permit disabled persons to deduct up to \$600 for expenses of transportation to and from work.

No. 60
Nov. 25, 1969
(307)

(Javits) Adds a new section to the Committee amendment by providing that the definition of a tenant-stockholder in a cooperative housing corporation would include, in addition to individuals, the United States, a State or a political subdivision thereof, churches, educational organizations, and hospitals. Under present law, a "tenant-stockholder" must be an individual. The effect of the amendment would be to allow the tenant-stockholders to deduct their share of the interest and taxes even though more than 20 percent of the corporation is owned by these governmental or charitable organizations.

No. 61
Nov. 25, 1969
(308)

(Javits) Changes that provision of the Committee amendment relating to the deferral of gain from the sale of certain low and middle income housing. In general, the Committee amendment provides that no gain is to be recognized by an investor who sells his properties to the occupant of the property, or a tax-exempt organization managing the property, if he reinvests the proceeds from the sale in other government-assisted housing programs. The types of properties which will qualify for this deferral of gain are limited to certain special programs under the National Housing Act which restrict the investor's return. This amendment would extend this tax deferral treatment to similar housing programs which qualify under similar State and local laws. There is no comparable provision in the House bill.

No. 62
Nov. 25, 1969
(309)

(Javits) Adds a new section to the Committee amendment to require the Secretary of the Treasury, in his annual report to Congress, to include estimates of the losses in revenues which result from the exclusion of items of income from taxation, specially treated deductions, special deferrals of tax liability, and other similar special tax provisions which serve to reduce the Federal revenues. Further, the Treasury Secretary, in his annual report to the Congress, would include an estimate of indirect expenditures made by the Federal Government through the operation of the Federal income tax laws for the fiscal year covered by the report and for the succeeding two fiscal years.

TITLE AND DESCRIPTION

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

Docket No. 1020—Continued
H.R. 13270—Continued

AMENDMENTS—Continued

- No. 63
Nov. 25, 1969
(310)
- (Proxmire) Adds two new secs. to the Committee amendment to limit the effect of the foreign tax credit. Under the first section, foreign loss carrybacks and foreign loss carryovers would be used first to reduce foreign income whether the foreign tax credit is computed on the per country limitation or the overall limitation. A foreign loss for any taxable year would be carried back to two taxable years preceding the loss year and, then, would be carried forward to the ten taxable years following the loss year. The effect of the amendment is to require companies with foreign losses to offset such losses against foreign profits, rather than against domestic profits. (This part of the amendment is similar to a provision included in the House tax reform bill but which was deleted by the Committee amendment.)
- The second section would change existing tax law as it relates to the foreign tax credit with respect to foreign mineral income. In general, this part of the amendment provides that the amount of taxes paid to any foreign country (or the amount of tax which would have been paid without the percentage depletion deduction, if smaller) with respect to foreign mineral income, would have to be reduced for purposes of the credit by the amount by which the amount of the foreign taxes exceed the amount of U.S. tax on that income. The effect of the amendment is to provide that the foreign tax credit allowed on mineral income from a foreign country will be limited to the amount of U.S. tax on that income. This matter was dealt with by the House bill but the House provision was deleted by the Committee amendment.
- No. 64
Nov. 26, 1969
(311)
- (Tower) Deletes that provision of the Committee amendment relating to retained production payments on the sale of mineral properties (ABO transactions). Under the Committee amendment, a production payment which was retained on the sale of a mineral property would be treated for tax purposes as if it were a purchase money mortgage loan on the property. The Committee amendment was the same as that provision included in the House bill. This amendment does not affect the treatment of "carved-out" production payments proposed by both the House bill and the Committee amendment.

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)Docket No. 1020—Continued
H.R. 13270—Continued

AMENDMENTS—Continued

No. 65
Nov. 23, 1969
(312)

(Tower) (Similar to S. 1378.) Adds a new sec. to the Committee amendment by providing that foreign expropriation losses (including Cuban expropriation losses) could be carried over as a net operating loss carryover to each of the 15 taxable years following the taxable year of loss. Under existing law, such foreign expropriation losses can be carried over to only each of the 10 taxable years following the taxable year of loss. There is no comparable provision in the House bill.

No. 66
Nov. 23, 1969
(318)

(Dominick, Allen, Allott, Baker, Bayh, Bible, Cannon, Case, Cotton, Dole, Goldwater, Goodell, Gravel, Gurney, Hart, Hartke, Hatfield, Hollings, Inouye, Jackson, McGovern, Mathias, Murphy, Packwood, Percy, Prouty, Randolph, Ribicoff, Scott, Schweiker, Thurmond, and Tower) Adds a new section to the Committee amendment by providing for a tax credit for expenses of higher education. The amendment provides that a taxpayer could take a tax credit for expenses incurred in obtaining a higher education for himself or for any other individual. In general, higher education would be an education above the twelfth grade. The amount of the credit would be computed as follows:

- (a) 100 percent of education expenses up to \$200,
- (b) 25 percent of education expenses above \$200 but not in excess of \$500, and
- (c) 5 percent of education expenses above \$500 but which do not exceed \$1,500.

However, the amount of the tax credit would have to be reduced by an amount equal to 2 percent of the taxpayer's adjusted gross income in excess of \$15,000. Deductible expenses would include tuition, fees, books, supplies and required equipment but would not include such items, directly, as meal, lodging, or other personal living expenses.

TITLE AND DESCRIPTION

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

Docket No. 1020—Continued

H.R. 13270—Continued

AMENDMENTS—Continued

- No. 67
Nov. 26, 1969
(314)
- (Hart) Makes two changes in the committee amendment relating to the tax treatment of treble damage payments under the antitrust laws. First, no deduction would be allowed for two-thirds of any amount paid or incurred on any judgment resulting from any violation of the antitrust laws. The committee amendment required a conviction in a criminal proceeding or a plea of guilty, before a deduction would be denied. There was no similar provision in the House bill.
- Second, the amendment provides that gross income of a taxpayer would not include two-thirds of any amount received because of a judgment entered for treble damages in settlement of an antitrust action. There is no similar provision in the Committee amendment or in the House bill.
- No. 68
Nov. 26, 1969
(315)
- (Metcalf and Bayh) Deletes the farm loss provision from the committee amendment and would substitute a new provision which limits deductions for farm expenses incurred by a taxpayer to the income from farming plus \$15,000. The \$15,000 limit would be reduced by the amount by which the taxpayer's adjusted gross income from all sources other than farming exceeds \$15,000. (See amendment 139 and S. 500).
- No. 69
Dec. 1, 1969
(316)
- (Curtis) Adds an exception to the Committee amendment relating to the limitation on multiple surtax exemptions of corporations. Under the Committee amendment and the House bill, a controlled group of corporations will be limited in the future to one \$25,000 surtax exemptions and one \$100,000 accumulated-earnings credit. Amendment 316 provides that this limitation will not apply to a controlled group of corporations if for their taxable years the aggregate taxable income of the members of the group does not exceed \$100,000. Instead, at the election of the controlled group of corporations, they may pay an additional tax equal to 6 percent of so much of each corporation's taxable income that does not exceed \$25,000.
- No. 70
Dec. 1, 1969
(318)
- (Allott and Dominick) Adds a new section to the committee amendment by providing that molybdenum would receive a percentage depletion rate of 23 percent. This amendment would be effective for taxable years beginning after October 9, 1969.

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
Docket No. 1020—Continued H.R. 13270—Continued	
AMENDMENTS—Continued	
No. 71 Dec. 1, 1969 (819)	(Inouye, Packwood, and Hollings) Deletes that section of the Committee amendment (and the House bill) under which the portion of lump-sum distributions attributable to employer contributions made after Dec. 31, 1969, would be taxed as ordinary income rather than as a capital gain. Under Amendment 819, lump-sum distributions would continue to be taxed as long-term capital gains, as under present law.
No. 72 Dec. 1, 1969 (320)	(Murphy and Prouty) Adds a new sec. to the Committee amendment by providing that the 3-percent floor on medical expenses and the 1-percent additional floor on medicine and drugs would not apply to individuals who have attained the age of 65. Under Amendment 320, if the taxpayer, or his spouse, has attained the age of 65, then the medical expenses of the taxpayer, or his spouse, could be deducted from the first dollar. Further, any taxpayer could take a similar deduction for a dependent who is the mother or father of the taxpayer (or of his spouse) and who has attained the age of 65. There is no comparable provision to this amendment in the House bill.
No. 73 Dec. 1, 1969 (321)	(Miller, Allen, Dole, Hughes, McGee, Metcalf, Mundt and Pearson) Adds a "small business and farming" exception to the provisions of the Committee amendment governing the repeal of the 7-percent investment tax credit. Under the exception, the investment credit would be preserved on investments, by persons in a trade or business, or in farming, up to \$20,000 per year.
No. 74 Dec. 1, 1969 (322)	(Griffin) Adds a new section to the Committee amendment by providing that foster children would be treated the same as legally adopted children in determining the number of personal exemptions for dependents to which a taxpayer is entitled. Under Amendment 322, if a child is a member of an individual's household and was placed with the individual by an authorized placement agency for foster care, then the individual may treat the foster child as a legally adopted child (or a child by birth). The effect of this amendment would be to permit a foster child to have gross income for a year in excess of \$600 (if the child is less than 19 years of age or is a student) without the taxpayer losing the \$600 dependency exemption for the child, provided he continues to furnish more than one-half of the foster child's support.

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
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Docket No. 1020—Continued
H.R. 13270—Continued

AMENDMENTS—Continued

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| <p>No. 75
Dec. 1, 1969
(323)</p> | <p>(Curtis) Deletes that provision of the Committee amendment relating to the gain from disposition of farm land and would substitute a new provision in lieu thereof. The Committee amendment provides in certain cases for a recapture of soil and water conservation expenditures and land-clearing expenditures made with respect to farm land. Under the Committee provision, gain on the sale of farm land would be treated as ordinary income, rather than as a capital gain, to the extent <i>these expenditures were incurred</i> during the taxable year of the sale or in the five preceding taxable years. If the sale occurred from 6 up to 10 years after the expenditures were made, then the amount recaptured is reduced by 20 percent a year, with no recapture in the tenth and subsequent years. Under Amendment 323, a similar recapture of soil and water conservation expenditures and land-clearing expenditures is made; however, the amount of percentage to be recovered is based on the amount of time that the taxpayer has held the land rather than the length of time since the expenditure was made. If the land had been held for ten years or more, then no recapture is made; if the land has been held less than five years, then 100 percent of the expenditures are recaptured. If the land is sold within the sixth year after it is acquired but less than ten years after it is acquired, then the amount to be recaptured is reduced by 20 percent a year.</p> |
| <p>No. 76
Dec. 1, 1969
(324)</p> | <p>(Hartke) Deletes that section of the committee amendment and of the House bill which provides for the termination of the 7-percent investment tax credit.</p> |
| <p>No. 77
Dec. 1, 1969
(325)</p> | <p>(Hartke) Deletes that section of the committee amendment and the House bill which would continue for an additional year the present excise taxes on communication services (10 percent) and automobiles (7 percent).</p> |
| <p>No. 78
Dec. 1, 1969
(326)</p> | <p>(Hartke, McGee, McGovern, and McIntyre) Adds a small business exception to the provisions of the committee amendment and the House bill governing the repeal of the 7-percent investment tax credit. Under the exception, the investment tax credit would be preserved on investments of up to \$20,000 per year.</p> |

TITLE AND DESCRIPTION

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

Docket No. 1020—Continued
H.R. 13270—Continued

AMENDMENTS—Continued

No. 79
Dec. 1, 1969
(327)
(Supersedes
Amdt. 144)

(Fannin) Adds a new section to the committee amendment and the House bill to give a deduction, up to a maximum amount of \$600, to a "disabled individual" for his transportation expenses to and from work. The amendment would further give a taxpayer an additional \$600 personal exemption if he or his spouse is a "disabled individual."

No. 80
Dec. 1, 1969
(328)
(Supersedes
Amdt. 310)

(Proxmire) (Similar to Amendment 310, dated November 25, 1969.) Adds two new sections to the committee amendment to limit the effect of the foreign tax credit. Under one section, foreign loss carrybacks and foreign loss carryovers would be used first to reduce foreign income whether the foreign tax credit is computed on the per country limitation or the overall limitation. A foreign loss for any taxable year would be carried back to two taxable years preceding the loss year and, then, would be carried forward to the ten taxable years following the loss year. The effect of the amendment is to require companies with foreign losses to offset such losses against foreign profits, rather than against domestic profits. This part of the amendment is similar to a provision included in the House tax reform bill but which was deleted by the committee amendment.

The other section would change existing tax law as it relates to the foreign tax credit with respect to foreign mineral income. In general, this part of the amendment provides that the amount of taxes paid to any foreign country, (or the amount of tax which would have been paid without the percentage depletion deduction, if smaller) with respect to foreign mineral income, would have to be reduced for purposes of the credit by the amount by which the amount of the foreign taxes exceed the amount of U.S. tax on that income. The effect of the amendment is to provide that the foreign tax credit allowed on mineral income from a foreign country will be limited to the amount of U.S. tax on that income. This matter was dealt with by the House bill but the House provision was deleted by the committee amendment.

TITLE AND DESCRIPTION

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

Docket No. 1020—Continued
H.R. 13270—Continued

AMENDMENTS—Continued

No. 81
Dec. 2, 1969
(329)

(Hartke) Changes that section of the Committee amendment relating to the reduction of tax rates for individual taxpayers. Under Amendment 320, an additional reduction would be made in the first two bracket rates which affect the first \$2,000 of taxable income. In general, by providing that the lowest bracket rate would be 9 percent, and by adjusting the second bracket rate accordingly, married individuals filing jointly and heads of households, with taxable incomes in excess of \$2,000, would receive a \$50 tax reduction in addition to that provided by the Committee amendment. Unmarried individuals and estates and trusts, with taxable incomes in excess of \$1,000, would receive an additional \$25 tax reduction.

No. 82
Dec. 2, 1969
(330)

(Hartke) Substitutes for that part of the Committee amendment which relates to the low-income allowance, increase in the standard deduction, and reduction in tax rates. It would provide the following:

Increase in Personal Exemption.—The personal exemption of \$600 under existing law would be increased as follows:

Year	Amount
1970	\$850
1971	700
1972 and thereafter.....	800

Standard Deduction—Low Income Allowance.—In lieu of the standard deduction and the minimum standard deduction provisions in present law and the low income allowance in the Committee amendment, this amendment would provide a flat \$1,100 allowance for all taxpayers after 1972 unless their itemized deductions are larger (\$550 for married couples filing separate returns.) A special feature (also contained in the Committee amendment) permits an abandoned spouse to claim the full \$1,100 allowance where there are dependent children in the household.

Single Persons.—The amendment adopts the formula in the Committee amendment for reducing the tax burden on single persons. However, the rates are modified to relate to the rate schedules for married persons in existing law rather than the lower rate schedules in the Committee amendment.

TITLE AND DESCRIPTION

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

Docket No. 1020—Continued
H.R. 13270—Continued

AMENDMENTS—Continued

No. 83
Dec. 2, 1969
(831)

(Mondale, Bayh, Brooke, Case, Cranston, Cotton, Curtis, Goodell, Harris, Hatfield, Hollings, Hughes, Inouye, Jackson, Javits, McCarthy, McGovern, McIntyre, Moss, Nelson, Percy, Proxmire, Randolph, Sparkman, Tydings) Deletes that provision of the Committee amendment which requires that private foundations must terminate their tax-favored status after 40 years. Further, this amendment would delete that provision of the Committee amendment which provides that contributions to such a private foundation would not be deductible after the 40 year period. There was no comparable feature in the House bill.

No. 84
Dec. 2, 1969
(832)

(Yarborough, Scott, Bayh, Bible, Brooke, Burdick, Cannon, Case, Church, Cook, Cranston, Eagleton, Fulbright, Goodell, Gravel, Harris, Hart, Hartke, Hatfield, Hughes, Inouye, Jackson, Javits, McCarthy, McGee, McGovern, McIntyre, Metcalf, Mondale, Montoya, Muskie, Nelson, Pearson, Pell, Percy, Proxmire, Randolph, Ribicoff, Schweiker, Tydings, Williams of New Jersey, and Young of Ohio) Changes that provision of the Committee amendment relating to voter registration drives and expenditures to influence the outcome of specific public elections by providing that certain nonpartisan activities could be carried on if specified conditions are met. The Committee amendment prohibits private foundations from using their funds for voter registration drives. Also, private foundation funds could not be used to influence the outcome of any specific election. Under the House bill, voter registration drives would be permitted if they were conducted on a nonpartisan basis by broadly supported organizations actively in at least five States; however, expenditures to influence the outcome of any public election was prohibited. Under Amendment 332, funds of private foundations could be used to influence the outcome of specific public elections or a voter registration drive if—

- (1) the organization is of a type to which contributions are deductible as contributions to charity;
- (2) the activities of the organization are non-partisan, are not confined to one specific election period, and are carried on in more than one State;
- (3) substantially all of the income of the organization is expended for the active conduct of its tax-exempt purpose;
- (4) substantially all of the support of the organization (other than growth investment income) is normally received from (1) three or more non-

ACTION

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TITLE AND DESCRIPTION

Docket No. 1020—Continued
H.R. 12270—Continued

AMENDMENTS—Continued

No. 84—Cont'd.
Dec. 2, 1969
(332)

related exempt organizations, (2) the general public, or (3) governmental units, and not more than 40 percent of its support is received over a period of 5 years from any one exempt organization; and

- (5) grants for voter registration drives are not subject to the condition that they be used only in specified States, possessions of the United States, the District of Columbia or any political subdivisions thereof or that they be used only in one specific election period.

No. 85
Dec. 2, 1969
(333)

(Tydings) Adds a new sec. to the Committee amendment which provides that property received through inheritance would have the same tax basis in the hands of the person receiving the property as it did in the hands of the decedent. The basis would be increased, however, by any death taxes paid although the basis could not be increased to an amount above its fair market value at the date of death. Thus, in the future appreciation in value of property held by a decedent would be taxed when the beneficiary subsequently sells the property. Under existing law, the tax basis in the hands of the persons receiving property at death is the fair market value of the property at the date of death (and no income tax is imposed on the appreciation). The new section added by Amendment 333 would be effective in the case of decedents who die after Dec. 31, 1970.

No. 86
Dec. 2, 1969
(334)

(McCarthy and Hartke) Changes that provision of the Committee amendment relating to the reduction in tax rates for individuals by providing that every individual except married persons filing separate returns, estates and trusts, and nonresident alien individuals, would pay at the same rate of tax. Under Amendment 334, the rate of tax for every individual, except those so specified, would be the rate of tax imposed on married individuals filing joint returns under the Committee amendment. Married individuals filing separately, estates and trusts, and nonresident alien individuals would pay at the tax rates imposed on married individuals filing separately under the Committee amendment. The principal effect of Amendment 334 is to provide that unmarried individuals and heads of households would pay under those tax rates now imposed on married persons filing jointly. Amendment 334 would be effective for taxable years beginning in 1971.

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)Docket No. 1020—Continued
H.R. 13270—Continued

AMENDMENTS—Continued

No. 87
Dec. 2, 1969
(335)

(McIntyre) Adds a new section to the Committee amendment which provides that the percentage depletion allowance for oil and gas wells would be limited to minerals produced in the United States, its possessions, Puerto Rico, and those on the outer Continental Shelf. Under Amendment 335, percentage depletion would not be available for foreign oil and gas wells.

No. 88
Dec. 2, 1969
(336)

(Young of Ohio) Adds a new section to the Committee amendment which provides that the percentage depletion rate for oil and gas wells would be limited to minerals produced in the United States or in its possessions. Under Amendment 336 percentage depletion would not be available for foreign oil and gas wells.

No. 89
Dec. 2, 1969
(337)
(Supersedes
amdt. 304.)

(Gore, Burdick, Byrd of West Virginia, Cannon, Church, Cranston, Harris, Hartke, Hollings, Kennedy, McClellan, McGovern, McIntyre, Mondale, Montoya, Moss, Pastore, Proxmire, Randolph, Ribicoff, Tydings, Yarborough, and Young of Ohio) Substitute for that part of the Committee amendment which relates to the low-income allowance, increase in the standard deduction, and reduction in tax rates. It would provide the following:

Increase in Personal Exemption.—The personal exemption of \$600 under existing law would be increased as follows:

Year	Amount
1970	\$700
1971 and thereafter	800

Standard Deduction—Low Income Allowance.—In lieu of the standard deduction and the minimum standard deduction provisions in present law and the low-income allowance in the Committee amendment, this amendment would provide a flat \$1,000 allowance for all taxpayers after 1970 unless their itemized deductions are larger (\$500 for married couples filing separate returns.) A special feature (also contained in the Committee amendment permits an abandoned spouse to claim the full \$1,000 allowance where there are dependent children in the household.

Single Persons.—The amendment adopts the formula in the Committee amendment for reducing the tax burden on single persons. However, the rates are modified to relate to the rate schedules for married persons in existing law rather than the lower rate schedules in the Committee amendment.

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
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Docket No. 1020—Continued
H.R. 13270—Continued

AMENDMENTS—Continued

No. 90
Dec. 2, 1969
(338)

(Percy) Substitute for that part of the Committee amendment which relates to the low income allowance, increase in the standard deduction, and reduction in tax rates. It would provide the following:

Increase in Personal Exemption.—The personal exemption of \$600 under existing law would be increased as follows:

Year	Amount
1970 -----	\$650
1971 -----	700
1972 -----	750
1973 and thereafter-----	800

Standard Deduction—Low Income Allowance.—Amendment 338 adopts the basic format of the Committee amendment; however, the schedule of the increases in the percentage rate for the standard deduction would be delayed one year from the schedule in the Committee amendment. Further, Amendment 338 adopts the basic format of the low income allowance contained in the Committee amendment. However, it provides that for years after 1972 the low income allowance would be fixed at a flat amount of \$1,000. (Under the Committee amendment the low income allowance would be \$1,100 after 1971.)

Tax Rates.—Amendment 338 provides no rate reduction for 1971; however, in 1972 one-fourth of the total rate reduction of the Committee bill is provided; Amendment 338 provides one-half of the total rate reduction of the Committee bill for 1973, and three-fourths of the rate reduction of the Committee bill would be applicable in 1974. In 1975 and subsequent years, Amendment 338 provides the full rate reduction of the Committee bill.

Single Persons.—This amendment adopts the formula in the Committee amendment for reducing the tax burden on single persons. However, the rates are modified to relate to the rate schedules for married persons in Amendment 338 rather than the lower rate schedules provided in the Committee amendment.

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
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Docket No. 1020—Continued

H.R. 13270—Continued

AMENDMENTS—Continued

- No. 91
Dec. 2, 1969
(339)
- (Bible, Burdick, Hartke, McGovern, McIntyre, and Sparkman) Adds a "small business" exception to the provisions of the Committee Amendment and the House bill governing the repeal of the 7-percent investment tax credit. Under the exception, the investment tax credit would be preserved on investments of up to \$20,000 per year. However, the \$20,000 limit would be reduced by the amount of the taxpayer's taxable income in excess of \$230,000 for that year.
- No. 92
Dec. 2, 1969
(340)
- (Javits and Case) Makes the following changes in the provisions of the Committee amendment relating to (1) deductions for charitable contributions and (2) private foundations.
- Charitable Contributions.*—Under Amendment 340, those provisions of the Committee amendment relating to charitable contributions would be deleted except for the raising of the charitable contribution deduction to 50 percent and the repeal of the unlimited charitable contribution deduction.
- Life of Private Foundations.*—It would delete that section of the Committee amendment which would limit the tax-exempt life of private foundations to 40 years.
- Excess Business Holdings.*—It would delete those sections of the Committee amendment which require divestiture of excess business holdings and would substitute in lieu thereof a 200-percent tax on the value of business interest in excess of 20 percent of the voting stock of any corporation (or 35 percent of the voting stock of a corporation in certain situations) which is purchased by any foundation after Oct. 9, 1969.
- Other Restrictions.*—Under Amendment 340, those provisions of the Committee amendment which would limit the activities of foundations beyond the extent presently permitted by existing law would be deleted.
- Philanthropic Activities.*—It would provide for the establishment of a Presidential Commission which would undertake a study as to (1) whether the national interest requires philanthropy and similar tax-exempt activity, (2) the effect of appropriate provisions of the Federal income tax, gift tax, and estate tax laws on philanthropic activities, and (3) analyze various areas of the Tax Reform Act of 1969 such as the limitations on tax-exempt life, limitations on foundation activities, excess business holdings, and methods of making and disbursing charitable contributions. The Commission would report to the President and the Congress as soon as practicable but not later than June 30, 1971.

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TITLE AND DESCRIPTION

Docket No. 1020—Continued
H.R. 13276—Continued

AMENDMENTS—Continued

- No. 92—Cont'd.
Dec. 2, 1969
(340)
- Self-Dealing.*—Under Amendment 340, the prohibitions of the Committee amendment against self-dealing would be extended to all foundations, not just to private foundations.
- Use of Foundation Assets.*—Amendment 340 provides that the limitations of the Committee amendment with respect to the use of foundation assets (the investment of its corpus) would be extended to all foundations, not just to private foundations.
- No. 93
Dec. 3, 1969
(341)
- (Ribicoff) Adds a new section to the Committee amendment by providing that unrelated business income of cooperatives would be subject to tax. In general, unrelated business income would be income from activities which do not relate to the marketing of products for patrons of the organization (including preserving, storing, and packaging such products) or purchasing supplies for the patrons of the organization (including mixing, packaging, and local delivery).
- Note:* This matter was discussed by the Committee on Finance in executive session, but the Committee declined to include such a provision in its bill. Rather, it instructed the staffs to study the unrelated business activities of cooperatives and to formulate a proposal by which the special tax treatment of cooperatives can be withdrawn with respect to these unrelated activities (see Committee report, page 309).
- No. 94
Dec. 3, 1969
(342)
- (Cotton, Dominick, Hollings, McIntyre, Randolph, and Thurmond) Adds a new section to the Committee amendment by authorizing the President to impose quantitative limitations and other restrictions as he deems necessary on the importation of articles from foreign countries into the United States. In general, the President would impose these limitations and restrictions after he finds that the importation of the commodity is disrupting the domestic market or is causing injury to organizations or workers in the United States and that the foreign country producing the commodity is imposing restrictions on importation into this country whenever he has determined that the restrictions imposed by that country against United States articles no longer exist.

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Docket No. 1020—Continued
H.R. 13270—Continued

AMENDMENTS—Continued

No. 95
Dec. 3, 1969
(Supersedes
Amdt. 302)
(343)

(Curtis) Adds a new sec. to the Committee amendment. It would require private foundation managers to file reports if the organization which they manage has at least \$5,000 in assets at any time during a taxable year. The report would furnish specific information relating to the private foundation's gross income, expenses, disbursements, financial statements, contributions, gifts and grants and other related information. The report would have to be made available for inspection by any citizen upon his request. A notice of availability of the annual report would have to be published in a newspaper having general circulation in the county in which the principal office of the private foundation is located. Appropriate penalties are provided in the event the manager does not comply with these requirements.

No. 96
Dec. 3, 1969
(344)

(Miller) Adds two new sections to the Committee amendment by providing for special tax treatment of property acquired with funds accruing from the violation of criminal laws. Under amendment 344, property which is obtained through the violation of the criminal laws of the United States, its possessions, a State, or the District of Columbia, would not be treated as a capital asset (or a section 1231 asset) upon its sale. Thus, any gain on the sale of such property, whether it was acquired directly or indirectly through the violation of the criminal laws, would be subject to ordinary income treatment.

Amendment 344 further provides that this sort of property may be depreciated only by the straight-line method. Thus, accelerated methods of depreciation would not be available for such property. These two new provisions would apply to taxable years beginning on or after Jan. 1, 1969.

No. 97
Dec. 3, 1969
(345)

(Prouty) Temporarily raises social security benefits by 10 percent, except that the minimum benefit would be increased from \$55 to \$90 per month. These higher amounts would be available only until July 1, 1970.

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TITLE AND DESCRIPTION

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Docket No. 120—Continued
H.R. 13270—Continued

AMENDMENTS—Continued

No. 98
Dec. 3, 1909
(346)

(Packwood, Smith of Illinois, and Stevens) Adds a new section to the committee amendment by providing that housing management corporations would be tax exempt. In general, a housing management corporation would be a non-profit corporation operated exclusively for the maintenance and repair of houses, apartments, or similar dwelling owned by the members of the corporation, and for the maintenance and landscaping of a common, noncommercial area contiguous to the houses or apartments if the area is owned by the members or the corporation. In order to qualify as a housing management corporation, 95 percent or more of the gross receipts of the corporation would have to come from the members for the sole purpose of providing the management services. Further, no part of the net earnings of the corporation could inure to the benefit of any member of the corporation. The principal effect of the amendment would be to permit owners of houses, apartments, and other similar dwellings to form a corporation which would provide mutual services for the preservation and maintenance of the common property. In such a case, the corporation would not have to pay a tax upon the amount it received for the services that it rendered. However, the corporation would be subject to the unrelated business income tax.

No. 100
Dec. 3, 1909
(347)

(Metcalf) Changes that provision of the committee amendment which provides new rules for the computation of the bad debt reserves of commercial banks, savings and loan institutions, and mutual savings banks. In general, amendment 347 would restore the provisions of the House bill in the computation of the bad debt reserves. For commercial banks, the amendment (and the House bill) would limit the deduction in the future for additions to bad debt reserves to the amount called for on the basis of the bad debt loss experience of the bank. For savings and loan institutions and mutual savings banks, the 3 percent method would be eliminated and the present 60-percent method would be reduced to 30 percent gradually over a 10-year period. However, for all financial institutions, amendment 347 would not change the committee amendment definition of "qualifying investments".

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Docket No. 1020—Continued
H.R. 13270—Continued

AMENDMENTS—Continued

No. 100
Dec. 3, 1969
(348)

(McCarthy) Substitutes a new provision for that provision of the Committee amendment (and the House bill) which limits depreciation of used real estate acquired after July 24, 1969, to the straight-line method. Under amendment 348, used real estate acquired after July 24, 1969, would be limited as to depreciation method by the property's useful life as follows:

<i>Property's Useful Life</i>	<i>Maximum</i>	<i>Permissible Method</i>
20 years or less -----		Straight-line method
More than 20 years but less than 29 years -----	125 percent declining-	balance method.
30 years or more -----	150 percent declining-	balance method.

No. 101
Dec. 3, 1969
(349)

(McCarthy) Substitutes a new provisions for the Committee amendment relating to the recapture of real estate depreciation. The House bill and the Committee amendment, in general, provide that when depreciable real estate is sold in the future, accelerated depreciation taken in excess of allowable straight-line depreciation is to be recaptured as ordinary income to the extent of the gain occurring upon the sale. Under the Committee amendment, however, the full excess of accelerated over straight-line depreciation is to be recaptured on the sale of new residential housing only if the property is sold within the first *ten years*. Thereafter, the amount subject to recapture would be reduced by one percentage point for each additional month the property is held. There would be no recapture if the property is held 18 years and 4 months. Under amendment 349, the full excess of accelerated over straight-line depreciation would be recaptured on the sale of real estate only if the property is sold within the first *seven years*. Thereafter, the amount subject to recapture would be reduced by one percentage point for each additional month the property is held. There would be no recapture if the property is held 15 years and 4 months.

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Docket No. 1020—Continued

H.R. 13270—Continued

AMENDMENTS—Continued

- No. 102
 Dec. 3, 1969
 (350)
- (Fannin and Murphy) Changes that provision of the Committee Amendment relating to stock-ownership limitations. Under the Committee amendment, if a corporation owns more than 10 percent of the land area of any major political subdivision in the United States and a foundation and disqualified persons together hold 75 percent or more of the stock of such a corporation, then 10 percent of the excess holdings must be disposed of within two years, 25 percent within five years, 50 percent within 10 years, and the remainder by the fifteenth year. Under amendment 350, this progressive divestiture would not be required, but the excess holdings would have to be disposed of within a single ten year period.
- No. 103
 Dec. 4, 1969
 (351)
- (Yarborough and Mondale) Deletes from the rules governing the repeal of the 7 percent investment tax credit that provision of the Committee amendment and the House bill which authorizes an exception in the case of property specified in an order of a Federal regulatory commission for which an application was filed before April 19, 1969. In these cases, in order to qualify for the exception, the property must be used for the purpose of transporting one or more products to be purchased or sold under a binding contract, and one or more parties to the contract must have commitments in existence on April 18, 1969, which, in the aggregate, require the taking or providing of more than 50 percent of the products to be transported over a substantial portion of the useful life of the property.
- No. 104
 Dec 4, 1969
 (352)
- (Bellmon) Adds a new section to the Committee amendment by providing that in any proceeding before the Tax Court the prevailing party may be awarded a judgment of costs. The amount of the cost which could be awarded under this amendment would be the same as that provided in Section 2412 of the Judicial Code for civil actions brought against the United States. For purposes of collecting these costs, they would be treated as an overpayment of tax or an underpayment of tax by the taxpayer. Further, no interest or penalty would be allowed or assessed with respect to any court costs awarded.

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TITLE AND DESCRIPTION

Docket No. 1020—Continued

H.R. 13270—Continued

AMENDMENTS—Continued

No. 105
Dec. 4, 1969
(853)
(Supersedes
Amdt. 334)

(McCarthy and Ribicoff) Changes that provision of the Committee amendment relating to the reduction in tax rates for individuals by providing that every individual, except married persons filing separate returns, estates and trusts, and nonresident alien individuals, would pay at the same rate of tax. Under amendment 353, the tax imposed on all individuals, except those specified above, would be an amount equal to twice the tax which would be imposed on individuals under the Committee amendment if the taxable income of the individuals is cut in half. The principal effect of amendment 353 is to provide that unmarried individuals and heads of households would pay under those tax rates now imposed on married persons filing jointly. Married individuals filing separately, estates and trusts, and nonresident alien individuals would pay at the tax rates imposed on married individuals filing separately under the Committee amendment. Amendment 353 would be effective for taxable years beginning in 1970; however, (as under the Committee amendment) the rate reductions for married individuals would not be effective until 1971.

No. 106
Dec. 4, 1969
(854)

(Ribicoff and Curtis) Changes that provision of the Committee amendment relating to the audit-free tax of private foundations. Under amendment 354, the amount of the audit-fee tax would be *one-tenth of one percent* of the fair market value of the assets held by the foundation, or \$100, whichever is the greater. The Committee amendment provided that the audit-fee tax would be *one-fifth of one percent* of the fair market value of the assets held by the foundation, or \$100, whichever is the greater. Further, amendment 354 requires the Secretary of the Treasury to maintain records which would reflect the cost of administering the provisions applicable to private foundations and the total taxes collected under the audit-fee tax. The Secretary of the Treasury would report annually to the Joint Committee on Internal Revenue Taxation the total amount audit-fee taxes collected and the costs incurred in enforcing the private foundation provisions.

TITLE AND DESCRIPTION

ACTION
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Docket No. 1020—Continued
H.R. 13270—Continued

AMENDMENTS—Continued

No. 107
Dec. 4, 1969
(355)

(Javits) Change that provision of the Committee amendment relating to the exclusion for income earned abroad. Under the Committee amendment, the amount of earned income received from abroad which a U.S. citizen (who is a bona fide resident of a foreign country or who is abroad for 17 out of 18 months), may exclude from income in computing his U.S. income tax would be reduced from \$20,000 (or in certain cases, \$25,000) to \$6,000. Amendment 355 would retain the present exclusion of \$20,000 (or \$25,000) for individuals who reside in or who are present in (for the required length of time) a "less-developed country" or in any other country if the individual is employed by a tax-exempt organization. There is no comparable provision in the House bill.

No. 108
Dec. 4, 1969
(356)

(Gore, Cranston, Mondale, Montoya, and Yarborough) Increase social security benefits, effective January 1970, as follows:

1. 15% increase in monthly cash social security payments for retirees, disabled persons, and survivors entitled to benefits.
2. Minimum benefit increased from \$55 to \$64 monthly.
3. Maximum primary monthly benefit increased from \$218 to \$250.70.
4. Special age 72 benefit (Prouty amendment) increased from maximum \$40 to \$46 monthly for individuals and spouse's benefit increased from maximum \$20 monthly to \$28.
5. \$105 monthly limitation on spouse's benefit in present law is deleted.

No. 109
Dec. 4, 1969
(357)

(Hollings) Changes that provision of the Committee amendment relating to the treatment of bonds held by financial institutions. Under the Committee amendment, financial institutions are to treat net gains from transactions in corporate and governmental bonds acquired after July 11, 1969, as ordinary income, instead of capital gains as under present law. Bonds held by the institution on July 11, 1969, if sold at a gain, would continue to receive capital gains treatment if the gain is realized within five years. Amendment 357 provides that the Committee amendment would apply only to bonds acquired after July 11, 1969, and that bonds held on July 11, 1969, would continue to give rise to capital gains treatment regardless of when sold. The House bill would have applied to bonds sold or exchanged in taxable years beginning after July 11, 1969, regardless of when they were acquired by the financial institution.

TITLE AND DESCRIPTION

ACTION
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Docket No. 1020—Continued
H.R. 13270—Continued

AMENDMENTS—Continued

No. 110
Dec. 4, 1960
(358)

(Sparkman, Allen, and Baker) Exempts States and municipalities from the requirement that they register with the Securities and Exchange Commission any industrial development bonds which they propose to issue, the interest on which would be tax exempt under the Federal income tax.

No. 111
Dec. 4, 1960
(359)

(Miller and Metcalf) Changes that provision of the committee amendment relating to farm losses. Under amendment 359, individuals would be permitted to offset nonfarm income with farm losses up to \$20,000 per year (or, as under the committee amendment, by certain economic losses if they are higher). However, under amendment 359, the nonfarm adjusted gross income test in the committee amendment and the House bill of \$50,000 for individuals has been deleted as well as the exclusion of the first \$25,000 of farm losses. Thus, the amendment applies to all farmers regardless of nonfarm adjusted gross income and applies to the first dollar of farm loss.

Under the committee amendment, unused farm losses could be carried forward indefinitely, but could be used to offset only *one-half* of the excess of ordinary farm income over farm deductions in future years. Under amendment 359 any disallowed farm losses could be carried forward indefinitely and could be used to offset the *full* amount of any excess of ordinary farm income over farm deductions in future years.

Amendment 359 would also change the provision of the committee amendment under which existing law for farmers would continue to be available if the accrual method of accounting is adopted, and for this purpose inventories could be valued at cost. Under amendment 359, inventories would have to be valued at fair market value in computing income and loss under the accrual method. Further, amendment 359 provides that electing small business corporations would be treated as partnerships. Thus, a farming operation carried on by an electing small business corporation would be treated as carried on by the stockholders in proportion to their interest in the small business corporation.

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
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Docket No. 1020—Continued
H.R. 13270—Continued

AMENDMENTS—Continued

No. 112
Dec. 4, 1960
(330)

(Ervin) Changes that provision of the committee amendment which makes the stock ownership divestiture requirements inapplicable in certain cases. In one of these exceptions, the committee amendment provides that 6 conditions must be met. Among them are the requirements that the foundation on October 9, 1960, must have owned 25 percent or more of the voting stock of the corporation, and must have acquired it solely by gift, devise, or bequest before Dec. 31, 1956. Moreover, no member of the governing body of the foundation could be a substantial contributor at any time on or after that date. Amendment 360 moves this date forward 3 years, to Dec. 31, 1960.

No. 113
Dec. 4, 1960
(301)

(Scott) Changes the Committee amendment so as to liberalize in two particulars the charitable deduction that would be allowed for a contribution to a private foundation in which one or more disqualified persons have the power to designate who is to receive the foundation's income and corpus.

First, a contributor to a private foundation controlled by such "disqualified persons" would be allowed the more liberal 50 percent limit on his charitable deduction (such as would be allowed under the Committee amendment for contributions to public charities). Second, a person contributing appreciated property to a private foundation controlled by such "disqualified persons" would be freed from the requirement (under both the Committee amendment and the House bill) of reducing his charitable deduction by one-half the long-term capital gain that would have been realized had the contributed property been sold.

To qualify for this more generous treatment, all of the income of the foundation would have to be distributable, within 3 months after the close of the year of its realization, to a public charity or to certain other types of broadly supported charities, and all of the corpus of the foundation would have to be distributable, within one year after the death of the disqualified person or his survivor, to the same types of charities.

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Docket No. 1020—Continued

H.R. 13270—Continued

AMENDMENTS—Continued

No. 114
Dec. 4, 1969
(362)

(Sparkman and McCarthy) Changes that provision of the Committee amendment relating to the recapture of depreciation on new residential housing and the amortization of rehabilitation expenditures which are eligible for the special 5-year deduction. First, the Committee amendment provides that in the case of new residential housing there would be a percentage reduction in the amount of the excess of accelerated depreciation over straight-line depreciation to be recaptured upon the sale of such property. Under the Committee amendment, the full excess of accelerated over straight-line depreciation would be recaptured if the property were sold in the first *ten years*. After the first ten years, the amount of excess depreciation subject to recapture would be reduced by one percentage point for each additional month the property is held. Under amendment 362, the full excess of accelerated over straight-line depreciation would be recaptured on the sale of such property within the first *five years*. Thereafter, the amount subject to recapture would be reduced by one percent a month.

Second, under the Committee amendment amortization of rehabilitation expenditures eligible for the special 5-year deduction would be recaptured similar to non residential real estate. That is, the accelerated amortization taken in excess of straight-line depreciation would be recaptured or ordinary income to the extent of any gain occurring upon a sale. Under amendment 362, these rehabilitation expenditures would be treated the same as new residential housing. Thus, the full excess amortization to be recaptured would be reduced by 1 percent a month after the property had been held for 5 years.

TITLE AND DESCRIPTION

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Docket No. 1020—Continued

H.R. 13270—Continued

AMENDMENTS—Continued

No. 115
Dec. 4, 1909
(363)

(Sparkman and McCarthy) Changes that provision of the Committee amendment relating to the depreciation and recapture rules applicable to used residential rental housing. Under the Committee amendment (and the House bill) used residential rental housing in the future will be limited to straight-line depreciation. Under amendment 363, used residential rental housing will be eligible for faster methods of depreciation depending upon the remaining useful life of the property at the date of acquisition. The faster depreciation methods which would be available are:

<i>Property's Remaining Useful Life</i>	<i>Method of Depreciation Available</i>
30 years or more	150 percent declining balance method
20 years but less than 30 years	125 percent declining balance method
less than 20 years	Straight-line method

Second, amendment 363 provides that used residential rental housing with a remaining useful life at the date of acquisition of 20 years or more would be subject to the depreciation recapture rules applicable to new residential housing. That is, the full excess of accelerated depreciation over straight-line depreciation of used residential housing would be recaptured on sales of the property within the first ten years. After the first ten years, the amount of this excess depreciation subject to recapture would be reduced by one percentage point for each additional month the property is held. Under the Committee amendment, the excess of accelerated over straight-line depreciation of used residential rental housing would be subject to full recapture upon the sale of such property regardless of how long it was held.

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
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Docket No. 1020—Continued

H.R. 13270—Continued

AMENDMENTS—Continued

- No. 116
Dec. 4, 1969
(304)
- (McCarthy, Cranston, Goodell, and Percy) Reverses the committee amendment and the House bill insofar as they would repeal, at the end of a 5-year phaseout period, the unlimited charitable contribution deduction allowed under present law to an individual whose charitable contributions and Federal income taxes for the current year and 8 of the 10 preceding years amount to more than 90 percent of his taxable income for the current year. Amendment 304, through its provisions of an "incentive charitable deduction", would retain the unlimited deduction subject to a new condition that would prevent the charitable deduction from reducing taxable income below 20 percent of adjusted gross income or such lower amount as would result from applying the usual limits on the charitable deduction. The amendment also would require a taxpayer qualifying for this privilege to make annual reports to the Treasury of his contributions and to meet a requirement in future years that his contributions to public and similar charities exceed 60 percent of his taxable income for the year.
- No. 117
Dec. 4, 1969
(305)
- (Sparkman) Deletes that provision of the committee amendment which includes bad debt deductions of financial institutions as an item of tax preference for purposes of the minimum tax under the committee amendment. Under the committee amendment, the amount by which the bad debt reserve deduction of a financial institution exceeds the amount which would be allowable to the institution had it maintained its bad debt reserve on the basis of its own bad debt loss experience is treated as an item of tax preference, subject to a special tax of 5 percent.
- No. 118
Dec. 4, 1969
(306)
- (Sparkman.) Deletes the provision of the committee amendment which reduces the "60 percent" method for deducting additions to bad debt reserves of mutual thrift institutions to 50 percent over a 4-year period. Under amendment 306 the full 60 percent allowance in present law would be retained. The House bill would have reduced this allowance to 30 percent over a 10-year period.

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TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
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Docket No. 1020—Continued
H.R. 13270—Continued

AMENDMENTS—Continued

No. 119
Dec. 4, 1969
(367)

(Long, Allen, Burdick, Byrd of W. Va., Cannon, Cranston, Gore, Hughes, McGovern, McIntyre, Magnuson, Mansfield, Montoya, Pastore, Randolph, Ribicoff, Talmadge, Williams of N.J., and Young of Ohio.) Increases social security benefits, effective Jan. 1970, as follows:

1. 15% increase in monthly cash social security payments for retirees, disabled persons, and survivors entitled to benefits.
2. Minimum benefit increased from \$55 to \$64 monthly.
3. Maximum monthly benefit for individual increased from \$218 to \$250.70.
4. Special age 72 benefit (Prouty amendment) increased from maximum \$40 to \$46 monthly for individuals and spouse's benefit increased from maximum \$20 monthly to \$23.
5. \$105 monthly limitation on spouse's benefit in present law is deleted.

No. 120
Dec. 4, 1969
(368)

(Kennedy, Cannon, Hart, McGovern, Metcalf, and Young of Ohio.) Modifies that provision of the Committee amendment which imposes a minimum tax of 5 percent on the sum of every taxpayer's tax preferences in excess of \$30,000. Amendment 368 changes this with respect to individuals by substituting a 4-bracket graduated tax on individuals as follows:

<i>Preference Income</i>	<i>Rate</i>
\$ 0— 5,000	0 %
5,000— 30,000	2½ %
30,000— 50,000	5 %
50,000—100,000	10 %
Over 100,000	15 %

As under the Committee amendment, the minimum tax for corporations would remain 5 percent of the excess of the sum of the tax preference items over \$30,000.

Adds any unrealized appreciation in the value of property donated to charity to the list of tax preference items to the extent that such appreciation is taken as a deduction under the regular tax computation.

TITLE AND DESCRIPTION

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

Docket No. 1020—Continued

H.R. 13270—Continued

AMENDMENTS—Continued

No. 121
 Dec. 4, 1969
 (869)

(Hartke) Under this amendment, the minimum tax imposed by the Committee amendment would not apply after Dec. 31, 1984. Beginning in 1985, however, the following tax preferences would no longer be allowed:

- (a) Intangible drilling and development costs in the case of oil and gas wells would have to be capitalized and could not be taken as a deduction in the year that they were paid or incurred.
- (b) Percentage depletion on natural resources would be repealed, and only cost depletion would be used.
- (c) The capital gain provisions of the tax laws would be treated as ordinary income.
- (d) The special treatment of stock options would be repealed and all income arising from stock options would be taxed as any other type of income.
- (e) Interest received from State and local bonds issued after Dec. 31, 1984, would be taxed.
- (f) New residential rental housing and property constructed after July 25, 1969, could only be depreciated by a method which did not exceed the amount available under the 150 percent declining balance method.
- (g) Personal property subject to a net lease could only be depreciated on methods which are not faster than the 150 percent declining balance method.
- (h) Any deduction for a charitable contribution of appreciated property would have to be reduced by the amount of gain which would have been realized if the property had been sold at its fair market value.
- (i) Provisions of the tax law permitting financial institutions to deduct reserves for losses on loans would be repealed.
- (j) The amount of any excess investment interest for a taxable year could not be deducted.

Docket No. 1020—Continued
H.R. 13270—Continued

AMENDMENTS—Continued

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| <p>No. 122
Dec. 4, 1969
(370)</p> | <p>(Sparkman and Allen) Exempts from the definition of a private foundation an organization created by will (or codicil) executed prior to Mar. 30, 1924, if it received all the stock of a corporation by bequest and uses its income principally for the corporation's employees and their families.</p> |
| <p>No. 123
Dec. 4, 1969
(Supersedes
Amdt. 340)
(371)</p> | <p>(Javits, Case, Goodell, Percy, Ribicoff, and Tower) Makes the following changes in the provisions of the Committee amendment relating to (1) deductions for charitable contributions and (2) private foundations.</p> <p><i>Charitable Contributions.</i>—Under amendment 371, those provisions of the Committee amendment relating to charitable contributions would be deleted except for the raising of the charitable contribution deduction to 50 percent and the repeal of the unlimited charitable contribution deduction.</p> <p><i>Life of Private Foundations.</i>—It would defer the commencement of the 40-year limitation on the tax-exempt life of private foundations from December 31, 1969 to June 30, 1972.</p> <p><i>Philanthropic Activities.</i>—It would provide for the establishment of a Presidential Commission which would undertake a study as to (1) whether the national interest requires philanthropy and similar tax-exempt activity, (2) the effect of appropriate provisions of the Federal income tax, gift tax, and estate tax laws on philanthropic activities, and (3) analyze various areas of the Tax Reform Act of 1969 such as the limitations on tax-exempt life, limitations on foundation activities, the audit fee, excess business holdings, and methods of making and disbursing charitable contributions. The Commission would report to the President and the Congress as soon as practicable but not later than June 30, 1971.</p> |
| <p>No. 124
Dec. 5, 1969
(372)</p> | <p>(Scott) Permits a private foundation to sell non-voting stock of a corporation which is a disqualified person to a disqualified person if the stockholdings of the foundation in the corporation exceed 20 percent of the total value of the stock of the corporation and the sale price of the non-voting stock equals or exceeds the quoted price for similar voting stock on a national securities exchange (without regard to selling commissions). For this sort of transaction to be exempt from the new prohibited transactions rules the Internal Revenue Service must previously have ruled that similar transactions do not constitute a prohibited transaction under the present law.</p> |

TITLE AND DESCRIPTION

ACTION
 (ALL CONGRESSIONAL RECORD PAGE NUMBERS
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Docket No. 1020—Continued

H.R. 13270—Continued

AMENDMENTS—Continued

- No. 125
 Dec. 5, 1969
 (373)
- (Bellmon) Adds a new section to the committee amendment by providing that if real property used in a trade or business (or for investment) is involuntarily condemned, then any gain realized from the condemnation will be nontaxable if the condemned property is replaced by *any* real property within a two-year period. Under existing law, such a gain would be nontaxable only if the condemned property is replaced by property of a like kind within a 1-year period.
- No. 126
 Dec. 5, 1969
 (374)
- (Percy) Increases the amount required to be paid by a private foundation for charitable purposes to the amount of its income or 6 percent of the value of its assets whichever is greater. Under the committee bill the required payout percentage is 5 percent phased-in over the years 1972-1976. The amendment would phase-in this additional payout over the years 1976 and 1977.
- No. 127
 Dec. 5, 1969
 (375)
- (Holland) Adds a new section to the committee amendment by providing that certain costs of developing and maintaining citrus groves would have to be capitalized. Under existing law, these costs may be deducted in the year that they are paid or incurred. Under amendment 375, costs of developing and maintaining citrus groves which are incurred within four years after the trees were planted would have to be capitalized (and not allowed as a current deduction).
- No. 128
 Dec. 5, 1969
 (376)
- (Tydings) Deletes the feature of the committee amendment which limits the special 5-year amortization of pollution control facilities to facilities connected with an existing plant. Under this amendment the special amortization would also be available with respect to facilities used in connection with new plants. The House bill removed the special amortization deduction to facilities used in both old and new plants.
- No. 129
 Dec. 5, 1969
 (377)
- (Tydings) Deletes the feature of the committee amendment which limits the 5-year amortization deduction for air and water pollution control facilities to property having a useful life of 15-years or less, or, if the facility has a useful life longer than 15 years, to the portion of its basis determined by applying the ratio of 15 to the number of years of useful life of the facility.

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
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Docket No. 1020—Continued
H.R. 13270—Continued

AMENDMENTS—Continued

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| <p>No. 130
Dec. 5, 1969
(378)</p> | <p>(Javits) Provides that income derived by a church from a trade or business would not be treated as unrelated business income before 1976 if the trade or business was carried on by the church before May 27, 1969, regardless of whether the property involved is debt-financed property. Under the committee bill the income in such a case would be treated as unrelated business income (and the church would not be allowed a 5-year period to dispose of the property) where the church incurred an "acquisition indebtedness" with respect to the property after June 28, 1966.</p> |
| <p>No. 131
Dec. 5, 1969
(379)</p> | <p>(Tydings) Creates an exception to the rules governing the repeal of the 7-percent investment tax credit to permit air and water pollution control facilities to continue to qualify for the credit.</p> |
| <p>No. 132
Dec. 5, 1969
(380)</p> | <p>(Stevens, Montoya, and Randolph) Provides an exception to the rules governing the repeal of the 7-percent investment tax credit for investments made in depressed areas. The maximum amount of credit available under the amendment would be determined by multiplying \$15,000 by the number of new jobs estimated to be created by the investment.</p> |
| <p>No. 133
Dec. 5, 1969
(381)</p> | <p>(Javits) Adds a new section to the committee amendment by providing that stock owned and apartments leased by the United States, its possessions and territories, a State or political subdivisions thereof would not be taken into account in determining whether a corporation is a cooperative housing corporation. The effect of the amendment would be to "shrink out" the government-owned portion of the building in determining whether 80 percent of the income of the cooperative is from tenant-stockholders, the requirement which must be met if they are to be allowed a deduction for their share of the interest and taxes paid by the cooperative housing corporation.</p> |

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
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Docket No. 1020—Continued

H.R. 13270—Continued

AMENDMENTS—Continued

- No. 134
Dec. 5, 1969
(382)
- (Mathias) Changes that provision of the committee amendment which provides limitations on retirement plans of subchapter S corporations. The committee amendment (and the House bill) provide limitations similar to those contained in retirement plans for individuals (H.R. 10 plans) with respect to contributions made by these corporations to retirement plans for individuals who are "shareholder-employees." By definition, a "shareholder-employee" is an employee or officer who owns more than 5 percent of the corporation's stock. Under amendment 382, the definition of a "shareholder-employee" would be changed so that an employee or officer would have to own more than 10 percent of the corporation's stock. Under H.R. 10-type plans, the deduction for a contribution to a retirement plan for a self-employed individual is limited to 10 percent of his earnings or \$2,500, whichever is less.
- No. 135
Dec. 5, 1969
(383)
- (Yarborough) Exempts from the definition of "debt-financed property" real property subject to a lease entered into primarily for purposes substantially related to the organization's tax-exempt purpose. Under the committee amendment (and the House bill) income from debt-financed property which is unrelated to the organization's exempt purpose is subject to tax in the proportion in which the property is financed by the debt.
- No. 136
Dec. 5, 1969
(384)
- (Ribicoff, Curtis, and Moss) Under the committee bill private foundations are subjected to an audit-fee tax of *one-fifth* of 1 percent of the value of their assets, effective in 1970. This amendment would retain the one-fifth of 1 percent audit-free tax for 1970, but for years thereafter it would reduce the tax rate to *one-tenth* of 1 percent.
- No. 137
Dec. 5, 1969
(385)
- (Hartke) Establishes within the Senate, a tax reform commission to study and advise the Senate in the areas of taxation generally and tax reform in particular. The commission would be composed of ten members of the Committee on Finance, one person selected by the Majority Leader of the Senate and one selected by the Minority Leader of the Senate. The commission is to study and report within 2 years on proposed changes in the Federal tax laws, their effect on the revenue and the economy and the interrelationship of Federal taxes and State and local taxes.

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
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Docket No. 1020—Continued

H.R. 13270—Continued

AMENDMENTS—Continued

- No. 138
Dec. 5, 1969
(886)
- (Hartke, Case, Harris, Hatfield, Mathias, Scott, and Symington) Excludes "advance study or research institutions" from the provisions of the committee amendment applicable to private foundations. For purposes of this exemption from the private foundation rules, the advanced study or research institution must meet the following five tests: (1) Substantially all of its income must be expended directly for scientific, scholarly or educational activities; (2) It must maintain a faculty or one or more bodies of scholars or scientists engaged in instruction or scholarly research under conditions of academic freedom; (3) the results of its study or research must be made available to the general public; (4) it must not be controlled directly or indirectly by disqualified persons who are not foundation managers; (5) It must not normally receive more than one-third of its support from a combination of gifts, grants, or contributions from disqualified persons, or from gross receipts for performance of services under contract. (Under the committee amendment, but not the House bill, these institutions are generally treated as private operating foundations, and as such are not subject to all the harsher rules applicable to private foundations.)
- No. 139
Dec. 5, 1969
(887)
- (Cooper and Cook) Changes that provision of the committee amendment relating to hobby losses. The House bill provided that an activity would be presumed to constitute a hobby if the taxpayer had tax losses of \$25,000 or more in 3 out of 5 years. Under the committee amendment the House bill was changed so that it will be presumed a taxpayer is not engaged in carrying on an activity as a hobby if he has profits in 2 out of 5 years from that activity. Under amendment 887 the presumption of the committee amendment would be eased so that a taxpayer would not be considered as engaged in carrying on the activity as a hobby if he has profits in 2 out of 7 years.
- No. 140
Dec. 5, 1969
(888)
- (Byrd of W. Va. and Mansfield) Makes persons eligible for actuarially reduced social security benefits at age 80, beginning January 1970. In the short run the amendment would involve about one-half billion dollars of benefits but over the long run there would be no net cost of the amendment since the benefits on early retirement would be reduced to reflect the longer period over which they would be paid.

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
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Docket No. 1020—Continued
H.R. 13270—Continued

AMENDMENTS—Continued

No. 141
Dec. 6, 1969
(389)

(Gore and Williams of Delaware) Deletes from the Committee amendment those provisions relating to rehabilitation expenditures for used real estate, pollution control facilities, and railroad rolling stock.

Rehabilitation Expenditures.—Amendment 389 deletes that provision of the Committee amendment which provides a special 5-year amortization deduction in the case of expenditures for the rehabilitation of buildings for low-cost rental housing. Under the Committee amendment, this rapid amortization would be available only for low-income rental housing where the dwelling units are held for occupancy by families and individuals of low or moderate income as determined in a manner consistent with the policies of the House Urban Development Act of 1968.

Pollution Control Facilities.—Amendment 389 would delete that provision of the Committee amendment which provides that a taxpayer would be allowed to amortize any certified air or water pollution control facility over a period of 60 months.

Railroad Rolling Stock.—Amendment 389 would delete that section of the Committee amendment relating to a special amortization of the costs of new railroad rolling stock. The House bill provides that a domestic Common carrier railroad, subject to regulation by the Interstate Commerce Commission, could elect to amortize its rolling stock (other than locomotives) over a 7-year period. Under the Committee amendment, a broader provision is substituted for the House bill. Instead of 7-year amortization of new rolling stock, and in lieu of any special exception from the repeal of the investment credit, the Committee amendment provides for a 5-year amortization of rolling stock, including locomotives. In addition, rolling stock acquired (or constructed) during 1969 is to be eligible for 4-year amortization. Amendment 389 also deletes those sections of the Committee amendment which relate to repairs of railroad equipment, and amortization of railroad gradings and tunnel bores.

Note: Under the Committee amendment (but not the House bill) these amortization provisions would terminate automatically on Dec. 31, 1974, unless Congress acts to continue them.

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFERS TO DAILY CONGRESSIONAL RECORD)Docket No. 1020—Continued
H.R. 13370—Continued

AMENDMENTS—Continued

No. 142
Dec. 6, 1969
(390)

(Curtis Miller, Mundt, and Young of North Dakota) Adds a new section to the committee amendment (similar to S. 843) by providing for an extension of the date by which farmers and fishermen may file their income tax returns for the year in lieu of filing an estimated income tax return for the year. Under existing law, if farmers or fishermen file their final income tax return by February 15 of the succeeding year, then they are not required to file estimated income tax returns for that year. Under amendment 390, the February 15 date would be moved to March 15. Thus, if a farmer or a fisherman files his final income tax return by March 15 of the succeeding year, he would not be required to file an estimated income tax return for that year.

No. 143
Dec. 6, 1969
(391)

(Holland) Adds a new section to the committee amendment by providing that certain wages and salaries of taxpayers would be exempt from levy by the Federal Government to pay Federal taxes. Amendment 391 provides that if the taxpayer is a head of a family or is required by a court judgment to contribute to the support of any individual, then so much of the taxpayer's salary, wages, or other income which is exempt from levy under State or local law would also be exempt from levy for Federal tax purposes. Also, an amount of wages, salary, or other income which is necessary to comply with the court judgment, would also be exempt from Federal levy. Under existing law, such income is subject to Federal levy whether or not it is exempt from levy under State law.

No. 144
Dec. 6, 1969
(392)
(Supersedes
Amdt. 384)

(Ribicoff, Curtis, Cranston, Dole, Goodell, Hatfield, Hruska, Inouye, Javits, Moss, Percy, Randolph, and Tower) Under the committee bill private foundations are subjected to an audit-fee tax of one-fifth of 1 percent of the value of their assets, effective in 1970. This amendment would retain the one-fifth of 1 percent audit-fee tax for 1970, but for years thereafter it would reduce the tax-rate to one-tenth of 1 percent. The amendment would also require the Secretary of the Treasury to maintain records reflecting the cost of administration, to report to the *Joint Committee on Internal Revenue Taxation* and to recommend the rate of audit-fee, reasonably approximating the cost of administration. (The italicized portion reflects the only difference between this amendment and amendment 384).

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
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Docket No. 1020—Continued

H.R. 13270—Continued

AMENDMENTS—Continued

- No. 145
Dec. 6, 1960
(898)
- (Miller) Changes that provision of the committee amendment relating to the 5 percent minimum tax. Under amendment 393, the 5-percent minimum tax proposed by the committee would be changed to a 10-percent tax. However, the 10-percent minimum tax under amendment 393 would be an alternative tax and would only be imposed if the alternative tax was greater than the tax under the regular tax computation. The 5-percent minimum tax under the committee amendment was an additional tax and would be imposed on a taxpayer regardless of the amount of his tax under the regular computation.
- No. 146
Dec. 6, 1960
(895)
- (Dole) Deletes that part of the committee amendment which relates to inclusion of intangible drilling and development costs as an item of tax preference. Under amendment 395, the deduction for intangible drilling and development costs taken in the year in which they are paid or incurred (rather than being capitalized) would not be treated as a tax preference item. Also, under amendment 395, percentage depletion would only be considered as a preference item to the extent that it exceeded the cost of the mineral property plus an amount equal to the intangible drilling and development costs expensed in the current and prior tax years. Under the committee amendment, intangible drilling and development costs which were expensed at the time that they were paid or incurred would be treated as a preference item; however, percentage depletion would not be considered a preference item until it had exceeded the capitalized cost of the mineral property plus those intangible drilling and development costs upon which a minimum tax had been imposed.
- No. 147
Dec. 6, 1960
(896)
- (Fannin) Provides that in the case of excess business holdings which are held on Oct. 9, 1960, by a private foundation, the permitted holdings percentage decrease is to be based on the net decrease during a 12-month period pursuant to regulations prescribed by the Secretary or his delegate. Under the committee amendment, the permitted holdings maximum for present holdings is 50 percent, and so long as a private foundation owns stock in a business in this proportion or less, it need not divest. However, it cannot increase the percentage it owns by acquiring additional holdings after Oct. 9, 1960, even if the percentage is less than 50 percent and if it decreases its holdings by sale, exchange or other disposition the new percentage becomes its permitted holdings.

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
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Docket No. 1020—Continued

H.R. 13270—Continued

AMENDMENTS—Continued

- No. 148
Dec. 6, 1969
(897)
- (Allott and Dominick) Amends the effective date provision of the committee amendment relating to corporations which use appreciated property to redeem their own stock. Under the Committee amendment, the section would be applicable to distributions after Oct. 9, 1969. This amendment would move the date forward to Nov. 24, 1969, and would provide an exception for subsequent distributions made pursuant to (1) binding contracts in effect before that date, (2) an offer in accordance with the registration statement filed with the Securities and Exchange Commission before that date, or (3) an offer made in accordance with a request for a ruling filed with the Internal Revenue Service before that date.
- No. 149
Dec. 6, 1969
(Supersedes Amdt. 338)
(898)
- (Byrd of W. Va., Mansfield, Montoya, Nelson, and Randolph) Makes persons eligible for actuarially reduced Social Security benefits at age 60, beginning January 1970. In the short run, the amendment would involve about one-half billion dollars of benefits, but over the long run, there would be no net cost to the amendment, since the benefits on early retirement would be reduced to reflect the longer period over which they would be paid. *This amendment also includes a technical amendment to Title V to prevent the reduction of Civil Service benefits in certain instances because of the lowering of the Social Security retirement age. (The italicized portion reflects the only difference between this amendment and amendment 338.)*
- No. 150
Dec. 6, 1969
(899)
- (Cooper, Baker, Byrd of W. Va., Cook, and Randolph, Schweiker, Spong, Stevens, and Williams of New Jersey) Provides for the amortization over a 5-year period of the cost of coal mine safety equipment required under the Federal Coal Mine Health and Safety Act of 1969.
- No. 151
Dec. 6, 1969
(400)
- (Hruska) Under the committee amendment two-thirds of amounts paid as treble damage awards growing out of a criminal conviction (or a plea of guilty or nolo contendere) would be disallowed as a tax deduction. Amendment 400 would delete the provisions requiring the disallowance, and in effect permit treble damage payments growing out of such criminal violations to continue to be fully deductible for Federal income tax purposes.

TITLE AND DESCRIPTION

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

Docket No. 1020—Continued

H.R. 13270—Continued

AMENDMENTS—Continued

- No. 152
Dec. 8, 1969
(401)
- (Ervin) Adds a new section to the committee amendment by providing that the amount of a deduction arising from casualty losses to timber shall not be less than the amount by which the fair market value of the timber immediately before the casualty exceeds the fair market value after the casualty. Under existing law, the deduction for a casualty loss is limited to the adjusted basis (usually cost) of the property destroyed. The House bill did not have a comparable provision.
- No. 153
Dec. 8, 1969
(408)
- (Bellmon) Allows the prevailing party in a Tax Court proceeding to recover certain court costs (to the same extent as is provided in Sec. 2412 of Title 28 of the U.S. Code). However, where the Tax Court (or a regular court) determines that the deficiency was asserted without good cause, or to harass, then the recovery of costs may include reasonable attorney fees and the costs of expert witnesses.
- No. 154
Dec. 8, 1969
(407)
- (Sparkman, Goodell, Javits, Percy, Tower, and Williams of New Jersey) Substitute a new provision for that provision of the committee amendment (and the House bill) which limits depreciation of all used real estate acquired after July 24, 1969, to the straight-line method. Amendment 407 would also substitute a new provision for that provision of the committee amendment relating to the recapture of real estate depreciation.

TITLE AND DESCRIPTION

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

Docket No. 1020—Continued
 H.R. 13270—Continued

AMENDMENTS—Continued

No. 155
 Dec. 8, 1960
 (408)

(Williams of Delaware) Substitute a 7½-per-cent tax on the net investment income of private foundations for the audit-fee tax contained in the committee amendment. The committee amendment would place an audit-fee tax of one-fifth of 1 percent upon the noncharitable assets of private foundations (but in no event less than \$100). This amendment would place a 7½-percent tax upon the private foundations' net investment income including interest, dividends, rents, and royalties, less the expenses paid or incurred in earning such income. The corporate dividends received deduction would not be allowed since it is not an expense "paid or incurred" in earning the income. Capital gains and losses would be included in the base for the tax. Unrelated business income would be excluded from the tax since it is already taxable under other provisions of the committee amendment. Under amendment 408, in computing capital gains and losses, the basis of property held by the foundation on Dec. 31, 1960, is not to be less than the fair market value on that date. If the usual basis rules would produce a higher basis, then they are to apply. Also the capital gains and losses to be taken into account are only those on capital assets used to produce income subject to this tax or used to produce unrelated business income (except to the extent such gains and losses are to be used to compute the tax on unrelated business income).

TITLE AND DESCRIPTION

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

Docket No. 1020—Continued
 H.R. 13370—Continued

AMENDMENTS—Continued

No. 156
 Dec. 8, 1969
 (409)

(Kennedy, Bellmon, Cranston, and Pearson)
 Allow an individual (but not an estate of a trust) a credit against his income tax for political contributions. The amount of the credit allowed would be one-half of the political contributions paid during the year, up to a maximum credit in any 1 year of \$25 (\$12.50 for a married person filing separately.) A contribution could qualify for the credit only if made in money, and then only if verified in a manner to be prescribed by the Treasury. To qualify, a contribution could be made to any one of the following: (1) an individual candidate for nomination or election to any Federal, State, or local elective public office (whether in a primary, general, or special election or in any party convention or caucus), if the contribution is for use by such candidate to further his candidacy; (2) any committee, association, or organization (whether or not incorporated) organized and operated exclusively for the purpose of influencing, or attempting to influence, the nomination or election of one or more such individual candidates; or (3) the national, the state, or a local committee of a national political party. A political party would be considered "national" for this purpose only if it presented candidates or electors for the offices of President and Vice President on the official ballot of 10 or more states.

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
REFER TO DAILY CONGRESSIONAL RECORD)Docket No. 1020—Continued
H.R. 13370—Continued

AMENDMENTS—Continued

No. 157
Dec. 9, 1969
(418)

(Dole) Changes that provision of the committee amendment relating to the treatment of intangible drilling costs and percentage depletion as an item of tax preference subject to the 5-percent minimum tax. Under amendment 413, intangible drilling costs would be removed as a preference item. In the case of a mineral property other than oil and gas wells preference item for the year. Further, under basis (usually cost) of the property would continue to be treated as a preference item. For properties other than oil and gas, this would be on a property-by-property basis.

However, under amendment 413, in the case of oil and gas wells, the amount of percentage depletion to be treated as a preference item would be computed on an aggregate basis. That is, all percentage depletion from all oil and gas wells for a year would be totaled. The excess of the total percentage depletion over the aggregate adjusted basis of all of the oil and gas wells would then be treated as a tax preference item for the year. Further, under amendment 413, all intangible drilling and development costs of the aggregate properties would be considered as added to the adjusted basis of the properties although such intangible drilling and development cost had been deducted in the year paid or incurred under the regular tax computation. Thus, in the case of oil and gas wells, the total percentage depletion for a year would not be considered as an item of tax preference until all prior percentage depletion had exceeded the total adjusted basis of the properties involved plus the intangible drilling costs incurred on those properties. (Intangible drilling costs would not be considered a tax preference item.)

Under the committee amendment, intangible drilling and development costs which were expensed at the time that they were paid or incurred would be treated as a preference item; however, percentage depletion would not be considered a preference item until it has exceeded the capitalized cost of the mineral property plus those intangible drilling and development costs upon which a minimum tax had been imposed.

TITLE AND DESCRIPTION

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

Docket No. 1020—Continued
 H.R. 13270—Continued

AMENDMENTS—Continued

No. 158
 Dec. 9, 1969
 (414)

(Harris, Fannin, Gravel, and McGovern) Adds a new section to the committee amendment by providing that bonds, or similar obligations, of Indian tribes would be treated the same as State and local bonds. Thus, any interest received from such obligations would not be taxable. Under amendment 414, a bond or obligation of an Indian tribe would have to be issued for purposes related to the governmental affairs or operations of the tribe. The House bill did not have a comparable provision.

No. 159
 Dec. 9, 1969
 (416)

(Dole) Adds a new section to the committee amendment by providing that labor organizations would lose their tax-exempt status if they engage in political activities. Under amendment 416, labor organizations could not retain their tax-exempt status if they participated in, or intervened in, any political campaign on behalf of any candidate for public office.

No. 160
 Dec. 9, 1969
 (417)

(Cook and Cooper) Deletes that provision of the committee amendment relating to activities not engaged in for profit (hobby losses). The House bill provided that an activity would be presumed to constitute a hobby if the taxpayer had tax losses of \$25,000 or more in 3 out of 5 years. Under the committee amendment, the House bill was changed so that it will be presumed that a taxpayer is not engaged in carrying on an activity as a hobby if he has profits in 2 out of 5 years from that activity. These presumptions are rebuttable.

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
Docket No. 1021	
H.R. 372	Oct. 7, 1969
To modify the reporting requirement and establish additional income exclusions relating to non-service-connected pensions for veterans and their widows, to liberalize the bar to payment of benefits to remarried widows of veterans and for other purposes.	<p>Oct. 11, 1969.—Referred to Bureau of the Budget, Veterans Administration, Departments of Defense and Treasury.</p> <p>Oct. 27, 1969.—Favorable report from Veterans' Administration except for secs. 6 & 9.</p> <p>Oct. 31, 1969.—Noncommittal report except for sec. 10 which is opposed by Department of the Treasury.</p> <p>Nov. 10, 1969.—Report from Bureau of the Budget agreeing with the findings of the Veterans' Administration and Department of the Treasury.</p> <p>Mar. 6, 1970.—Report from the Department of the Army deferring to the Veterans' Administration.</p>
(Bill:	
<ol style="list-style-type: none"> (1) makes remarried widow eligible for pension benefits when her second marriage is ended by death or divorce; (2) removes annual income reporting requirement for persons 72 and over who have received a pension for at least 2 years; (3) excludes additional items from consideration as income for purposes of determining amount of pension; (4) makes eligible for pension benefits persons serving on Mexican border prior to WWI; and (5) requires the Secretary of the Treasury to redeem 8 bonds held by United Spanish War Veterans maturing June 15, 1968.) 	
Docket No. 1022	
H.R. 10106★	Oct. 7, 1969
To revise the definition of a "child" for purposes of veterans' benefits provided by title 38, United States Code, to recognize an adopted child as a dependent from the date of issuance of an interlocutory decree.	<p>Oct. 11, 1969.—Referred to Bureau of the Budget Veterans Administration, Departments of Defense and Treasury.</p> <p>Oct. 27, 1969.—Favorable report from Bureau of the Budget.</p> <p>Oct. 28, 1969.—Noncommittal report from Department of the Treasury.</p> <p>Jan. 7, 1970.—Report from Department of Defense. (No objection.)</p> <p>Apr. 16, 1970.—Reported favorably by the subcommittee to the full committee with amendment No. 494.</p> <p>Apr. 23, 1970.—Reported favorably to the Senate with recommendations of the subcommittee. (S. Rept. 785.)</p> <p>Apr. 27, 1970.—Passed Senate with committee amendment.</p> <p>May 4, 1970.—House agreed to Senate-passed bill with exception of provision extending DIC to certain widows whose husbands were insured under NSLI program on a premium-free basis and returned bill to Senate.</p> <p>May 11, 1970.—Senate agreed to deletion of provision made by House.</p> <p>May 21, 1970.—Signed by the President. (Public Law 91-262.)</p>
AMENDMENTS	
No. 1 Feb. 16, 1970 (494)	(Talmadge) Provides extension of DIC to certain widows whose husbands were insured under NSLI program on a premium free basis and a 10% increase in payments to orphans where no widow is entitled.
Docket No. 1023	
H.R. 10912★	Oct. 7, 1969
To amend title 38, United States Code, to liberalize the conditions under which the Administrator of Veterans' Affairs is required to effect recoupment from disability compensation otherwise payable to certain disabled veterans.	<p>Oct. 11, 1969.—Referred to Bureau of the Budget, Veterans Administration, Departments of Defense and Treasury.</p> <p>Oct. 28, 1969.—Noncommittal report from Department of the Treasury.</p> <p>Mar. 18, 1970.—Public hearings. (Printed.)</p> <p>Apr. 16, 1970.—Reported favorably by the subcommittee to the full committee without amendment.</p> <p>Apr. 23, 1970.—Reported favorably to the Senate without amendment. (S. Rept. 783.)</p> <p>Apr. 27, 1970.—Passed by the Senate.</p> <p>May 7, 1970.—Signed by the President. (Public Law 91-241.)</p>
(Bill prohibits recoupment of lump-sum disability severance payment at rate higher than rate based on veteran's initial degree of disability.)	

TITLE AND DESCRIPTION

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

Docket No. 1024

H.R. 14020★

Oct. 27, 1969

To amend the Second Liberty Bond Act to increase the maximum interest rate permitted on United States savings bonds.

Oct. 30, 1969.—Referred to Bureau of the Budget and Department of the Treasury.

Nov. 21, 1969.—Favorable report from Bureau of the Budget.

Nov. 24, 1969.—Favorable report from Department of the Treasury.

Nov. 25, 1969.—Reported favorably to the Senate without amendment. (S. Rept. 91-560.)

Nov. 26, 1969.—Passed by the Senate without amendment.

Dec. 1, 1969.—Signed by the President.

(Public Law 91-130)

Docket No. 1025

H.R. 14705★

Nov. 14, 1969

To extend and improve the Federal-State unemployment compensation program.

(Bill:

- (1) extends unemployment insurance coverage to:
 - (a) employees of firms with less than 4 employees or with quarterly payroll of at least \$800;
 - (b) agent-drivers and outside salesmen;
 - (c) workers in agricultural processing;
 - (d) certain employees of nonprofit organizations, and employees of State hospitals and institutions of higher education; and
 - (e) citizens of the United States employed abroad (other than in Canada) by an American employer;
- (2) excludes from coverage certain students, students' spouses, and hospital patients employed by the hospital;
- (3) provides that accrued leave of servicemen be disregarded in determining eligibility for unemployment compensation;
- (4) Prohibits worker from drawing unemployment compensation in 2 successive benefit years following a single separation from work ("double dip");
- (5) prevents States from denying benefits to a worker:
 - (a) in an approved training program;
 - (b) solely because he files claim in another State or Canada; and
 - (c) except for misconduct connected with work, fraud connected with claim, or receipt of other income;
- (6) requires States to participate in interstate arrangements for combining wage credits;
- (7) provides for judicial review of Labor Department determinations;
- (8) establishes new permanent program of extended unemployment compensation benefits, financed half by Federal Government and half by States;
- (9) increases net Federal tax from 0.4 percent to 0.5 percent, and increases taxable wage base from \$3,000 to \$4,200;
- (10) permits States to reduce tax rates for new employers to not less than 1 percent; and
- (11) establishes Federal unemployment compensation research program, programs to train unemployment compensation personnel, and Federal Advisory Council on Unemployment Compensation.)

Nov. 17, 1969.—Referred to Bureau of the Budget, Departments of the Treasury, Labor, and Health, Education, and Welfare.

Feb. 5, 17, and 18, 1970.—Public hearings. (Printed.)

Feb. 12, 1970.—Report from Bureau of the Budget. (Prefers administration proposal.)

Feb. 18, 1970.—Report from Department of Commerce. (Prefers administration proposal.)

Mar. 4, 1970.—Adverse report from Department of Labor on amendment No. 1 (No. 489).

Mar. 4, 1970.—Adverse report from Bureau of the Budget on amendment No. 1 (No. 489).

Mar. 26, 1970.—Favorably reported to the Senate with following principal amendments:

- (1) extends coverage to farm employers having 8 or more employees in each of 26 different weeks during the year (but not crew leaders and their employees);
- (2) retains present law provisions for small firms—4 employees in 20 weeks rather than House provisions which extend benefits to firms employing one worker or more during 20 weeks in a calendar year or paying wages of \$800 or more in any calendar quarter;
- (3) extends House provision for hospitals and institutions of higher education to cover faculty, research and administrative employees of higher education with proviso that these employees are not to be considered unemployed if they have contracts to resume work after summer vacations;
- (4) extends coverage to include the "clients" of a sheltered workshop; and
- (5) extends coverage to county and local hospitals and institutions of higher learning. (S. Rept. 91-752.)

Apr. 7, 1970.—Debated and passed by rollcall vote (No. 121) 77 yeas—0 nays (Congressional Record S5274) after taking the following floor action:

Amendments adopted:

Committee amendments agreed to en bloc by voice vote (Congressional Record S5260, Apr. 7, 1970):

Senator Williams of Delaware amendment 575, establishing a new type of savings bond, with an investment yield of 6% per annum and with maturity dates of either 10 or 20 years from issuance by rollcall vote (No. 117) 71 yeas—4 nays (Congressional Record S5262, Apr. 7, 1970):

Senator Sparkman floor amendment repealing requirement to register tax-exempt industrial development bond issues with the Securities and Exchange Commission by voice vote (Congressional Record S5263, Apr. 7, 1970);

TITLE AND DESCRIPTION		ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
Docket No. 1025—Continued H.R. 14705—Continued		
AMENDMENTS		
No. 1 Feb. 10, 1970 (489)	(McCarthy) Establishment of uniform Federal benefit requirements.	<i>Senator Mondale floor amendment</i> perfecting committee amendment relative to coverage of farmworkers by including migratory farm labor by rollcall vote (No. 120) 42 yeas—26 nays (Congressional Record S5273, Apr. 7, 1970); and <i>Senator Holland floor amendment</i> further perfecting committee amendment relative to farm coverage by making certain aliens, admitted to the United States to perform agricultural labor, eligible to receive unemployment compensation by voice vote (Congressional Record S5274, Apr. 7, 1970).
No. 2 Feb. 18, 1970 (502)	(McCarthy) Places program on 100% Federal basis rather than present 50-50.	<i>Amendments rejected:</i> <i>Senator McCarthy floor amendment</i> providing full Federal financing of extended benefits, and increase from \$4,200 to \$4,800 the base upon which rate of unemployment compensation tax is imposed by rollcall vote (No. 118) 30 yeas—45 nays (Congressional Record S5266, Apr. 7, 1970); and <i>Senator McCarthy floor amendment</i> establishing national standards for unemployment compensation benefits with which States must conform in order to receive Federal tax credit by rollcall (No. 119) 29 yeas—47 nays (Congressional Record S5269, Apr. 7, 1970).
No. 3 Feb. 19, 1970 (506)	(Saxbe) Provides special rule for payment of extended benefits.	Apr. 7, 1970.—Senate insisted on its amendments and asked for conference naming the following as conferees: Messrs. Long, Gore, Talmadge, Williams of Delaware, and Bennett.
No. 4 Feb. 19, 1970 (507)	(Fannin) Extends coverage to certain sheltered workshops.	Apr. 30, 1970.—House agreed to conference naming the following as conferees: Messrs. Mills, Boggs, Watts, Byrnes of Wisconsin, and Betts.
No. 5 Mar. 9, 1970 (550)	(Hartke) Extends coverage to certain sheltered workshops.	May 5, 1970.—Conferees agreed and report (H. Rept. 91-1037) filed in House of Representatives after making the following changes: <i>Amendments modified:</i> <i>House provision</i> extending benefits to firms employing one worker or more during 20 weeks in a calendar year or paying wages of \$1,500 (rather than \$800) or more in any calendar quarter; and <i>Senate provision</i> repealing requirement to register tax-exempt industrial bond issues with the Securities and Exchange Commission with technical and clarifying changes and excludes certain industrial development bonds to be used for residential real property or development of land to be used as the site for an industrial park.
No. 6 Mar. 17, 1970 (557)	(Williams of Delaware) Directs the Secretary of the Treasury to issue bonds with 10- or 20-year maturity yielding 6 percent interest.	<i>Amendments rejected:</i> (1) providing coverage of agricultural workers with perfecting floor amendments; (2) providing coverage of "clients" of sheltered workshops; and (3) providing for issuance of 6 percent retirement and savings bond.
No. 7 Apr. 1, 1970 (575)	(Williams of Delaware and Scott) Directs the Secretary of the Treasury to issue bonds with 10- or 20-year maturity yielding 6 percent interest.	July 23, 1970.—House adopted conference report after rejecting by vote of 170 yeas to 219 nays motion of recommittal (Congressional Record H7085-H7096). Aug. 4, 1970.—Senate agreed to conference report by rollcall vote (No. 254) 50 yeas to 19 nays (Congressional Record S12778). Aug. 10, 1970.—Signed by the President. (Public Law 91-373)

TITLE AND DESCRIPTION

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

Docket No. 1026

H.R. 15095★

Dec. 18, 1969

To amend the Social Security Act to provide a 15-percent across-the-board increase in benefits under the old-age, survivors, and disability insurance program.

(Bill:

- (1) increases social security benefits 15 percent across-the-board, with a \$64 minimum benefit effective January 1970;
- (2) increases special payments for certain persons age 72 and over from \$40 to \$46 (\$60 to \$69 for a couple); and
- (3) eliminates \$105 limit on wife's benefits.)

AMENDMENTS

No. 1
Dec. 22, 1969
(441)

(Byrd of West Virginia and Mansfield) Provides \$100 minimum benefit; raises tax base from \$7,800 to \$12,000 if President proclaims (but not before 1973); and makes individuals eligible for actuarially reduced benefits at age 60.

Dec. 23, 1969.—Referred to Bureau of the Budget, Departments of the Treasury and Health, Education, and Welfare.

Dec. 5, 1970.—Senator Long amendment No. 367, to H.R. 13370 (Doc. 1020), amended, providing a 15 percent increase in social security payments to be effective January 1970, adopted by rolloccall (No. 179) 78 yeas—14 nays (Congressional Record S15905).

Docket No. 1027

H.R. 15071★

Dec. 22, 1969

To continue for 2 additional years the duty-free status of certain gifts of members of the armed services in combat zones.

Dec. 22, 1969.—Not referred to committee.

Dec. 22, 1969.—Passed by the Senate without amendment.

Dec. 30, 1970.—Signed by the President.
(Public Law 91-180.)

Docket No. 1028

H.R. 14956★

Dec. 23, 1969

To extend for 3 years the period during which certain dyeing and tanning materials may be imported free of duty.

AMENDMENTS

No. 1
June 22, 1970
(719)

(Miller) Extension of the present surtax at the rate of 2.5% until Dec. 31, 1970.

Dec. 30, 1969.—Referred to Bureau of the Budget, U.S. Tariff Commission, Department of State, Commerce, Treasury.

Feb. 6, 1970.—Report from U.S. Tariff Commission. (No comments.)
June 16, 1970.—Reported favorably to the Senate without amendment. (S. Rept. 91-931.)

June 22, 1970.—Report from Department of the Treasury. (No objection.)

June 22, 1970.—Report from Bureau of the Budget. (No objection.)

June 26, 1970.—Report from Department of State. (No objection.)

June 29, 1970.—Favorable report from Department of Commerce.
Aug. 3, 1970.—Passed Senate with Williams' floor amendment increasing from 5 to 5½% the rate of interest payable on Series E savings bonds at maturity.

Aug. 12, 1970.—House agreed to Senate amendment.

Aug. 24, 1970.—Signed by the President.

(Public Law 91-388.)

TITLE AND DESCRIPTION

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

Docket No. 1029

H.R. 14465★

Jan. 22, 1970

To provide for the expansion and improvement of the Nation's airport and airway system, for the imposition of airport and airway user charges, and for other purposes.

(Bill provides following:

- (1) an increase in gasoline tax on general aviation from present rate of 2¢ per gallon to 7¢ per gallon;
- (2) a new tax of 7¢ a gallon on other aviation fuel;
- (3) an increase in passenger ticket tax for domestic flights from present 5 to 8% and a new \$3 "head tax" on international commercial flights beginning in the United States;
- (4) a new tax of 5% on air freight;
- (5) a new annual aircraft registration tax of \$25 plus 2¢ per pound for piston-powered aircraft and 3.5¢ per pound for turbine-powered aircraft;
- (6) general aviation is subject to the fuel taxes and registration fee; commercial aviation is subject to the passenger and cargo taxes and the registration fee;
- (7) all exemptions from passenger ticket tax are removed except for international organizations or the Red Cross;
- (8) special rules for small aircraft not on established lines and for aircraft affiliated corporations;
- (9) establishes an Airport and Airway Trust Fund; and
- (10) transfers receipts from taxes on tires and tubes used for aircraft from Highway Trust Fund to new Airport and Airway Trust Fund.)

AMENDMENTS

- | | |
|---------------------------------|--|
| No. 1
Feb. 3, 1970
(478) | (Stevens) Retains present exemption for State and local government employees from tax on transportation. |
| No. 2
Feb. 3, 1970
(479) | (Stevens, Cranston, Hollings, Inouye, Moss, Packwood, Young of Ohio) Relative to charges for overtime services by customs officials for arriving or departing aircraft from United States. |
| No. 3
Feb. 23, 1970
(513) | (Williams of New Jersey and Case) Relative to Title I. |
| No. 4
Feb. 24, 1970
(516) | (Gurney, Boggs, Brooke, Cook, Fannin, Griffin, Hansen, Hart, McGovern, Packwood, Percy, Prouty, Smith of Illinois, and Tower) Relative to Title I. |
| No. 5
Feb. 24, 1970
(517) | (Stevens) Supersedes his amendment No. 1 (478). |
| No. 6
Feb. 25, 1970
(520) | (Dominick) Relative to Title I. |

65-024

Jan. 21, 1970.—Report from Secretary of Transportation. (Prefers administration proposal.)

Jan. 26, 1970.—Referred to Bureau of the Budget, Civil Aeronautics Board, Federal Aviation Administration, Departments of Treasury, Commerce and Transportation.

Feb. 3, 1970.—Report from Bureau of Budget. (Prefers administration proposal.)

Feb. 5, 1970.—Report from Department of the Treasury. (Prefers administration proposal.)

Mar. 4, 1970.—Favorable report from Department of Commerce with recommendation that the 7¢ a gallon for fuels used by non-commercial aviation be raised to 9¢ a gallon.

Mar. 5, 1970.—Adverse report from Department of the Treasury on amendment No. 2 (479).

Feb. 17, 1970.—Reported favorably to the Senate with following amendments:

- (1) a tax of 7.5% of gross amount of domestic passenger fares rather than the 8% ticket tax in House bill which will provide substantially the same revenue;
- (2) exemption of excess baggage of passengers and freight shipments to or from Alaska and Hawaii with respect to that portion of flight not over U.S. territory;
- (3) fuel taxes and aircraft use taxes would be effective Apr. 1, 1970, with the \$25 registration tax for aircraft with seating capacity of 4 or less effective July 1, 1970, and the freight and gross receipt taxes effective on May 1, 1970; and
- (4) repeal of all previous exemptions. (S. Rept. 91-706.)

Feb. 20, 1970.—Senator Magnuson asked unanimous consent for recommitment of H.R. 14465 in order to combine the provisions of S. 3108 with the tax provisions as contained in H.R. 14465, printing all provisions in one bill. Bill was then reported again to the Senate.

Feb. 24, 25, 26, 1970.—Debated and passed by the Senate by rollcall (No. 67) 77 yeas—23 nays (Congressional Record S2519, Feb. 26), after taking the following floor action:

Amendments adopted:

Senator Long floor amendment to eliminate secs. 101, 102, and 103 of title I, which establish a trust fund and study (these are dealt with more fully in title IV), by voice vote (Congressional Record S2359, Feb. 25);

Senator Cannon floor amendment to reduce from 7¢ to 6¢ the tax on aviation fuel for noncommercial aviation by voice vote (Congressional Record S2361, Feb. 25);

Senator Cannon floor amendment in technical nature perfecting his previous amendment by voice vote (Congressional Record S2484, Feb. 26);

Senator Dominick amendment No. 525, to eliminate the annual \$25 aircraft user tax by rollcall (No. 64) 45 yeas—40 nays (Congressional Record S2504, Feb. 26);

Senator Stevens floor amendment establishing \$25 maximum fee for customs overtime services provided private aircraft arriving at international airports on weekends, holidays, and unusual hours by voice vote (Congressional Record S2509, Feb. 26);

TITLE AND DESCRIPTION

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

Docket No. 1029—Continued

H.R. 14465—Continued

AMENDMENTS—Continued

No. 7
Feb. 25, 1970
(521)
(Dominick) Relative to Title I.

No. 8
Feb. 25, 1970
(522)
(Dominick) Exempts aircraft weighing less than 8,000 pounds from poundage portion of registration tax.

No. 9
Feb. 25, 1970
(523)
(Dominick) Eliminates the annual \$25 aircraft registration fee portion of registration tax.

No. 10
Feb. 25, 1970
(524)
(Smith of Illinois) Exempts general aviation from poundage portion of registration tax.

No. 11
Feb. 25, 1970
(525)
(Smith of Illinois) Exempts aircraft with 600 fewer seats from poundage portion of registration tax.

No. 12
Feb. 25, 1970
(526)
(Javits) Relative to Title I.

No. 13
Feb. 25, 1970
(527)
(Javits and Goodell) Relative to Title I.

No. 14
Feb. 25, 1970
(528)
(Cotton) Relative to Title I.

No. 15
Feb. 25, 1970
(529)
(Cotton) Relative to Title I.

No. 16
Feb. 25, 1970
(530)
(Cook) Relative to Title I.

Amendments adopted—Continued

Senator Long floor amendment to strike from the bill the tax on incoming international airfreight over the territory of the United States by voice vote (Congressional Record S2510, Feb. 26);

Senator Cannon for Senator Long floor amendment to maintain authority of the OAB with regard to adjustments of air fares on account of passenger tax imposed by the bill by voice vote (Congressional Record S2516, Feb. 26); and

Senator Long floor amendments in technical nature by voice vote (Congressional Record S2518, Feb. 26).

Amendments rejected:

Senator Cannon floor amendment to increase from \$3 to \$5 the international head tax on a division (Congressional Record S2508, Feb. 26);

Senator Dominick amendment No. 582, to exempt from user tax the first 8,000 pounds on all aircraft by rollcall (No. 65) 28 yeas—64 nays (Congressional Record S2511, Feb. 26); and

Senator Stevens amendment No. 517, to eliminate tax on transportation financed by States or local governments by rollcall (No. 66) 25 yeas—53 nays (Congressional Record S2515, Feb. 26).

Feb. 26, 1970.—Senate insisted on its amendments, asked for conference naming the following as conferees for the tax provisions of the bill: Messrs. Long, Anderson, Gore, Williams of Delaware, and Bennett.

Mar. 3, 1970.—House agreed to conference naming the following as conferees: Messrs. Mills, Boggs, Watts, Byrnes of Wisconsin, and Betts.

May 6, 1970.—Senator Curtis named as conferee in place of Senator Bennett.

May 12, 1970.—Conferees accepted Senate version with following exceptions:

- (1) imposed 8% ticket tax with provision including tax in total ticket price;
- (2) imposed 7-cents-a-gallon tax on aviation fuel used by general aviation; and
- (3) \$25 annual use tax, with poundage tax on aircraft of 2,500 pounds.

May 12, 1970.—Conference report (H. Rept. 91-1674) filed in House.

May 12, 1970.—Senate adopted conference report.

May 13, 1970.—House adopted conference report.

May 21, 1970.—Signed by the President.

(Public Law 91-353.)

TITLE AND DESCRIPTION

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

Docket No. 1030

H.R. 16311

Apr. 21, 1970

To authorize a family assistance plan providing basic benefits to low-income families with children, to provide incentives for employment of members of such families, to achieve greater uniformity of treatment of recipients under the Federal-State public assistance programs and to otherwise improve such programs, and for other purposes.

(Bill:

- (1) eliminates present program of money payments to families with dependent children, replacing it with new family assistance plan with benefits of \$500 per year for each of the first two members of a family plus \$300 for each additional member; the first \$720 of earned income plus $\frac{1}{4}$ of the remainder is disregarded in determining eligibility for benefits;
- (2) eligible adult family members must register for training or employment;
- (3) States must supplement family assistance benefits so that persons eligible for the former program of aid to families with dependent children would not have their income reduced;
- (4) Labor Department must develop an employability plan for each adult recipient (under present law this is done by welfare agency);
- (5) Child care provided receives 100% Federal matching (75% under present law); and
- (6) requires minimum monthly welfare payment of \$110 per month (less other income) for aged, blind and disabled, with Federal share of 90% of first \$65 plus 50% of next \$15 plus 25% of the balance of the payment.)

AMENDMENTS

No. 1
Apr. 10, 1970
(583)

(McGovern, Anderson, Bayh, Broome, Burdick, Case, Church, Cranston, Dodd, Eagleton, Goodell, Gravel, Harris, Hart, Hartke, Hatfield, Hollings, Hughes, Inouye, Jackson, Javits, Kennedy, McCarthy, McGee, McIntyre, Magnuson, Mansfield, Metcalf, Mondale, Montoya, Moss, Muskie, Nelson, Pastore, Pell, Percy, Proxmire, Randolph, Ribicoff, Schweiker, Tydings, Williams of New Jersey, Yarbrough, and Young of Ohio) Provides a new plan for simplified food stamp distribution for recipients of family assistance benefits or aid to the aged, blind and disabled. (First year cost: \$3 billion.)

No. 2
Apr. 20, 1970
(584)

(Ribicoff) Provides as a minimum national goal that, by 1976, all citizens are assured of an income adequate to sustain a decent standard of life with instructions to the Secretary of Health, Education, and Welfare to report to Congress within 18 months of final enactment of this legislation with specific recommendations to meet this goal. (No direct cost associated with setting goal.)

Apr. 30, 1970.—Referred to Bureau of the Budget, Departments of Labor, Treasury, and Health, Education, and Welfare.

Apr. 29, 30; May 1, 1970.—Public hearings.

Apr. 24, 1970.—Hearings recessed until call of the Chair and Department of Health, Education, and Welfare asked to reassess bill in its present form in light of the comments and observations of committee members made during past 8 days of hearings.

July 21, 22, 23, 28, 29, 30; Aug. 4, 6, 13, 18, 24, 25, 26, 27, 31; Sept. 1, 9, and 10, 1970.—Public hearings.

Oct. 15, 1970.—Report from Department of State on amendment 924 (No. 40).

Nov. 6, 1970.—Adverse report on amendments 600, 601, and 796 from Bureau of the Budget.

Nov. 12, 1970.—Report from Department of Health, Education, and Welfare on amendment 601. (Prefers Administration proposal.)

Nov. 19, 1970.—Adverse report from Bureau of the Budget on amendments 800 and 801.

Nov. 20, 1970.—Adverse reports from Department of Health, Education, and Welfare on amendments 600, 800, and 801.

Nov. 27, 1970.—Adverse report from Department of Health, Education, and Welfare on amendment 796.

Dec. 3, 1970.—Adverse report from Department of Health, Education, and Welfare on amendment 833.

Dec. 4, 1970.—Adverse report from Bureau of the Budget on amendment 872.

(See H.R. 17550 for further action)

TITLE AND DESCRIPTION

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

Docket No. 1030—Continued

H.R. 16311—Continued

AMENDMENTS—Continued

- No. 3**
Apr. 20, 1970
(585) (Ribicoff) Increases, in 1972, the basic Federal payments under the family assistance plan from \$500 to \$550 for each of the first 2 members of a family and from \$300 to \$350 for others of a family (from \$1,000 to \$1,800 for family of four). In 1973, allotments become \$600 and \$400 (\$2,000 for family of 4). Adds a cost-of-living adjustment. (First full year cost (1973): \$1.6 billion.)
- No. 4**
Apr. 20, 1970
(586) (Ribicoff) Expands family assistance plan to include childless couples and other unrelated individuals over age of 25. (First year cost: \$1.4 billion.)
- No. 5**
Apr. 20, 1970
(587) (Ribicoff) Increases the Federal financial share of State supplementary payments to 40% in 1972 and 50% in 1973. (Cost: \$300 million in 1972; \$600 million in 1973.)
- No. 6**
Apr. 20, 1970
(588) (Ribicoff) Provides for a Federal share of payments by States which supplement the "working poor" equal to the Federal share in other State supplementary payments. (Cost would depend on State action, but would be at least \$200 million.)
- No. 7**
Apr. 20, 1970
(589) (Ribicoff) Directs States to meet their own standards of need by 1973. Under present law States are required to calculate amounts of money required for basic subsistence. This amendment requires States to supplement the Federal minimum payment up to these need standards in 3 steps. (First full year cost of \$500 million.)
- No. 8**
Apr. 20, 1970
(590) (Ribicoff) Raises Federal share of payments to the aged, blind, and disabled to 100% of the first \$85 and 50% of amounts above that in 1972; to 100% of the first \$65 and 75% of amounts above that in 1973; and to 100% of the first \$110 in 1974; provides full Federal administration of the adults programs by 1974; and redefines aged to include those over the age of 60 and widows over the age of 50. (Cost of \$900 million in fiscal year 1974.)
- No. 9**
Apr. 20, 1970
(591) (Ribicoff) Strengthens the existing provisions authorizing "special work projects" to provide for work in the public interest such as conservation, health, public safety; and earmarks at least 20% of the funds authorized under pt. C for such special work projects. (No additional cost.)

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TITLE AND DESCRIPTION

Docket No. 1030—Continued

H.R. 16311—Continued

AMENDMENTS—Continued

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| <p>No. 10
Apr. 20, 1970
(592)</p> | (Ribicoff) Authorizes the Secretary to expend funds for capital construction of child care facilities where he has found renovation, remodeling unfeasible. (In early years, only nominal use of provision would be expected.) |
| <p>No. 11
Apr. 20, 1970
(593)</p> | (Ribicoff) Redefines work requirements to exclude mothers of children under 14 years of age if there are no adequate child care facilities available. (Cost unknown.) |
| <p>No. 12
Apr. 20, 1970
(594)</p> | (Ribicoff) Permits use of simplified declaration form of application for family assistance applicants as well as for applicants in the adult programs. (Cost unknown.) |
| <p>No. 13
Apr. 20, 1970
(595)</p> | (Ribicoff) Requires Federal control of eligibility procedures and the hearing process under the family assistance program. (Cost unknown.) |
| <p>No. 14
Apr. 20, 1970
(596)</p> | (Ribicoff) Amends sec. 446 to prohibit recovery of overpayments to a recipient where the recipient was not at-fault and recovery would defeat the purposes of this act. (Cost unknown.) |
| <p>No. 15
Apr. 20, 1970
(597)</p> | (Ribicoff) Directs Secretary to devise regulations permitting recipient or applicant to establish his eligibility for both Federal and State assistance at a single point of contact. (Cost unknown.) |
| <p>No. 16
Apr. 20, 1970
(598)</p> | (Ribicoff) Redefines "earned" income in sec. 443 to include support payments and servicemen's allotments. (First year cost: \$50 million.) |
| <p>No. 17
Apr. 30, 1970
(600)</p> | (Saxbe, Brooke, Gravel, Hatfield, Metcalf, Yarbrough, and Young of Ohio) Requires monthly welfare payment of \$155 (less other income) for persons age 72 and over to be linked with cost-of-living index and State cost-of-living index. (First full year cost: \$400 million.) |
| <p>No. 18
Apr. 30, 1970
(601)</p> | (Tower) Provides reduction of \$500 in family assistance plan instead of \$300 if a parent refused employment. (Savings unknown.) |
| <p>No. 19
Apr. 30, 1970
(602)</p> | (Tower) Includes food stamp allotment in category of income to be considered in determining eligibility for family assistance. (Savings of \$900 million.) |
| <p>No. 20
May 14, 1970
(624)</p> | (Talmadge) Changes title of bill from "Family Assistance Act of 1970" to "Welfare Expansion Act of 1970." (No cost.) |

TITLE AND DESCRIPTION

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

Docket No. 1030—Continued

H.R. 16311—Continued

AMENDMENTS—Continued

- No. 21
June 25, 1970
(740)
- (Hartke) Adds new title to bill for the Secretary of Labor to carry out a comprehensive manpower program to assure a job for everyone who wants one, whether or not eligible for welfare benefits. (Probable cost of several billion dollars.)
- No. 22
July 20, 1970
(788)
- (Talmadge) Amendment:
1. requires all regulations on WIN program to be issued jointly by Departments of Labor and Health, Education, and Welfare within 6 months of enactment;
 2. requires joint committee between Departments of Labor and Health, Education, and Welfare to operate under one set of guidelines;
 3. requires State administration of State supplementation program, with State welfare agency to be responsible for arranging supportive services enabling welfare recipients to participate in WIN program;
 4. requires 40% of WIN appropriation be spent on on-the-job training and public service employment;
 5. provides 20% tax credit to employers hiring individuals through the WIN program;
 6. provides 100% Federal funds first year, 90% subsequent years for public service employment;
 7. establishes priority for employment and training;
 8. requires 15% of registrants of WIN program be referred in each year on State-by-State basis;
 9. establishes local labor-market advisory councils; and
 10. allocates appropriations among States in proportion to number of registrants in WIN program. (First year cost: \$90 million.)
- No. 23
July 28, 1970
(796)
- (Metcalf, Mansfield, Goldwater, Gravel, McCarthy, Mondale, Moss, Stevens, Yarborough, and Harris) Provides full Federal financing of foster care, aid to the aged, blind, and disabled, medical assistance, and supplementary family assistance payments when such benefits are provided under Titles IV, XI, XVI, or XIX of the Social Security Act to Indians, Aleuts, Eskimos, or other aboriginal persons. (Full year cost: \$70 million.)
- No. 24
July 30, 1970
(800)
- (Javits and Brooke) Provides that for fiscal years after 1978 the Federal family assistance payments for a family with no income will equal 50% of the poverty-line income for a family of the same size and revises the method of determining the poverty line by tying it to the Department of Agriculture's low-cost food budget. (First full year cost: \$4.5 billion.)

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

Docket No. 1030—Continued

H.R. 16311—Continued

AMENDMENTS—Continued

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| <p>No. 25
July 30, 1970
(801)</p> | <p>(Javits and Case) Increases Federal family assistance benefits over a period of years until they equal 100% of the poverty line in fiscal year 1979 and thereafter; authorizes revisions in fiscal 1975 and thereafter in the amounts of income which may be disregarded in determining eligibility for family assistance; revises the method of determining the poverty line by tying it to the Department of Agriculture's low-cost food budget. (Cost in 1979 of \$20 billion.)</p> |
| <p>No. 26
July 30, 1970
(802)</p> | <p>(Javits, Brooke, and Case) Eliminates the across-the-board 30% Federal matching of State supplemental payments and substitutes for it the matching formulas presently applicable to medicaid expenditures. (First full year cost, \$700 million.)</p> |
| <p>No. 27
July 30, 1970
(803)</p> | <p>(Javits, Brooke, and Case) Requires State supplementation of Federal family assistance benefits in an amount sufficient to meet at least 100% of the State's standard of need in effect for January 1970, except that States would not be required to provide supplementation above the poverty line; until fiscal 1974 State needs standards for supplementation purposes could not be less than \$1,800 per year for family of four. (First year cost: \$100 million.)</p> |
| <p>No. 28
July 30, 1970
(804)</p> | <p>(Javits, Brooke, and Case) Exempts mother or other relative caring for child under age of 16 from mandatory participation in work or training. (Cost unknown.)</p> |
| <p>No. 29
July 30, 1970
(805)</p> | <p>(Javits, Brooke, and Case) Requires child care projects funded under the Family Assistance Act to provide educational, health, nutritional, and related services. (First full year cost: \$100 million.)</p> |
| <p>No. 30
July 30, 1970
(806)</p> | <p>(Javits, Brooke, and Case) Provides for making child-care services available for part-time training or employment; requires Secretary of Health, Education, and Welfare to provide employee groups and businesses with information and assistance with respect to providing child care; provides for the payment of child care costs necessary to enable family assistance recipients to participate in manpower training; and requires an annual report to Congress on child care. (No additional cost.)</p> |

TITLE AND DESCRIPTION

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

Docket No. 1030—Continued

H.R. 16311—Continued

AMENDMENTS—Continued

- No. 31
Aug. 11, 1970
(833)
- (Percy) Provides 4-year program of grants (requiring 25% non-Federal matching) to public and nonprofit private agencies and organizations for the construction of new child care facilities; \$45.5 million is authorized in 1971, rising to approximately \$60 million in 1974.
- No. 32
Aug. 18, 1970
(841)
- (Ribicoff) Authorizes \$15 million for the conduct in representative areas of the country of not more than three programs testing the provisions of the Family Assistance Act, especially its provisions for aiding the "working poor," and for the evaluation of those programs and other State-operated programs of aid to the "working poor"; requires a preliminary report of these evaluations by September 1, 1971, and a final report by December 31, 1971.
- No. 33
Aug. 20, 1970
(850)
- (Ribicoff) Requires the Secretary of Labor to make grants to or contracts with public or nonprofit agencies for projects providing employment and career development in various occupations related to community service; provides that one-third of the funds appropriated for the manpower training and services provisions of the Family Assistance Act are to be available for these community service employment projects. (No additional cost.)
- No. 34
Aug. 21, 1970
(854)
- (Javits) Requires States to make supplemental assistance payments (with 80% Federal matching) to families headed by an employed male (the "working poor"). (Full year cost: \$1 billion, of which \$750 million would be Federal in fiscal years 1972 and 1973, and \$300 million would be Federal beginning in fiscal year 1974, when the saving clause would terminate.)
- No. 35
Aug. 31, 1970
(870)
- (McGovern) Eliminates authority for Secretary of HEW to enter into agreements for State administration of Federal family assistance payments. (Cost unknown.)
- No. 36
Aug. 31, 1970
(871)
- (McGovern) Requires State agencies responsible for the State supplementation of family assistance benefits to administer the program directly and not merely supervise administration by local agencies. (Cost unknown.)
- No. 37
Aug. 31, 1970
(872)
- (McGovern) Declares congressional intent that under the Family Assistance Act the seniority, pension, and other rights of persons now employed in connection with the AFDC program will be preserved as far as is feasible (Cost unknown.)

TITLE AND DESCRIPTION

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

Docket No. 1030—Continued

H.R. 16311—Continued

AMENDMENTS—Continued

No. 38 Aug. 31, 1970 (878)	(McGovern) Requires eligibility for family assistance benefits to be based on a simplified statement of application verified through sampling and other scientific techniques. (Cost unknown.)
No. 39 Aug. 31, 1970 (874)	(McGovern) Requires States to provide supplemental benefits in accord with the standards of need in effect as of January 1970 even if such standards exceed the poverty line; provides Federal matching for State supplemental benefits based on needs standards above the poverty line. (Full year cost: about \$40 million.)
No. 40 Sept. 18, 1970 (924)	(Hollings) Incorporates the text of H.R. 18970, the Trade Act of 1970, as reported by the House Committee on Ways and Means.
No. 41 Sept. 25, 1970 (950)	(Anderson) Makes ineligible for family assistance families headed by an employed father.
No. 42 Oct. 5, 1970 (1023)	(Cranston) Provides that in determining eligibility for and the amount of family assistance benefits and State supplemental benefits there will be disregarded any payments by the Veterans' Administration to veterans, their dependents, and their survivors for educational assistance or to institutions on behalf of veterans for vocational rehabilitation to the extent that such payments are made for use in paying tuition and fees.

Docket No. 1031

H.R. 16739★

May 5, 1970

To extend for a period of 10 years the existing authority of the Administrator of Veterans' Affairs, to maintain offices in the Republic of the Philippines.

May 7, 1970.—Referred to Bureau of the Budget, Veterans' Administration, Departments of the Treasury, and Defense.

May 14, 1970.—Favorable report from Veterans' Administration.

May 18, 1970.—Favorable report from Bureau of the Budget.

June 3, 1970.—Noncommittal report from Department of the Treasury.

June 16, 1970.—Reported favorably to the Senate with amendment extending existing authority until July 3, 1974. (S. Rept. 91-984.)

June 19, 1970.—Passed Senate with committee amendment.

July 1, 1970.—House agreed to Senate amendment.

July 16, 1970.—Signed by the President.

(Public Law 91-333)

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
<p>Docket No. 1032</p> <p>H.R. 6854★ May 20, 1970</p> <p>To provide for the free entry of a peal of eight bells and fittings for use of Smith Collage, Northampton, Mass.</p>	<p>May 27, 1970.—Referred to Bureau of the Budget, U.S. Tariff Commission, Departments of the Treasury, State, and Commerce.</p> <p>June 3, 1970.—Favorable report from Department of Commerce. (Suggests general legislation.)</p> <p>June 26, 1970.—Report from Department of State. (No objection, but defers to other agencies.)</p> <p>July 15, 1970.—Favorable report from U.S. Tariff Commission.</p> <p>Aug. 6, 1970.—Report from Office of Management and Budget. (Prefers general legislation.)</p> <p>Aug. 8, 1970.—Report from Department of the Treasury. (Prefers general legislation.)</p> <p>Dec. 16, 1970.—Reported favorably to the Senate without amendment. (S. Rept. 91-1466.)</p> <p>Dec. 18, 1970.—Passed by the Senate without amendment by voice vote (Congressional Record S20571).</p> <p>Dec. 31, 1970.—Signed by the President. (Private Law 91-227.)</p>
<p>Docket No. 1033</p> <p>H.R. 8513★ May 20, 1970</p> <p>To suspend for a temporary period the import duty on L-Dopa.</p>	<p>May 22, 1970.—Referred to Bureau of the Budget, U.S. Tariff Commission, Departments of the Treasury, State, Commerce, and Health, Education, and Welfare.</p> <p>June 8, 1970.—Analysis from U.S. Tariff Commission.</p> <p>June 12, 1970.—Report from Department of the Treasury. (No objection.)</p> <p>June 23, 1970.—Reported favorably to the Senate without amendment. (S. Rept. 91-940.)</p> <p>June 24, 1970.—Favorable report from Department of Health, Education, and Welfare.</p> <p>June 25, 1970.—Passed Senate without amendment.</p> <p>June 26, 1970.—Favorable report from Department of State.</p> <p>July 7, 1970.—Signed by the President. (Public Law 91-309)</p>
<p>Docket No. 1034</p> <p>H.R. 14720★ May 20, 1970</p> <p>To continue until the close of June 30, 1973, the existing suspension of duties on manganese ore (including ferruginous ore) and related products.</p>	<p>May 22, 1970.—Referred to Bureau of the Budget, U.S. Tariff Commission, Departments of State, Treasury, and Commerce.</p> <p>June 3, 1970.—Favorable report from Department of Commerce.</p> <p>June 10, 1970.—Analysis from U.S. Tariff Commission.</p> <p>June 16, 1970.—Reported favorably to the Senate with amendment extending for 4 months (November 1) period during which States must pass-along payments of \$4 to social security beneficiaries and railroad retirement recipients. (S. Rept. 91-933.)</p> <p>June 18, 1970.—Report from Department of State. (No objection.)</p> <p>June 18, 1970.—Report from Department of the Treasury. (No objection.)</p> <p>June 19, 1970.—Passed Senate with committee amendment.</p> <p>June 29, 1970.—House agreed to Senate amendment.</p> <p>July 6, 1970.—Signed by the President. (Public Law 91-306)</p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
<p>Docket No. 1035</p> <p>H.R. 16199★ May 20, 1970</p> <p>To establish a working capital fund for the Department of the Treasury.</p>	<p>May 22, 1970.—Referred to Bureau of the Budget and Department of the Treasury.</p> <p>July 29, 1970.—Favorable report from Office of Management and Budget.</p> <p>Dec. 15, 1970.—Reported favorably to the Senate with committee amendments (text of H.R. 19808, Doc. 1054, Excise, Estate, and Gift Tax Adjustment Act of 1970) (S. Rept. 91-1444).</p> <p>Dec. 29, 1970.—Passed by the Senate with committee amendments by voice vote (Congressional Record S21381-89) after taking the following action:</p> <p>Adopted: (1) <i>Miller</i> amendment designed to cure a defect in the minimum income tax law attached to the Tax Reform Act of 1969 relative to carrybacks and carryovers, and (2) <i>Cannon</i> amendment to reduce general aviation aircraft use tax from 2 cents per pound of takeoff weight to 2 cents for each pound in excess of 2,500.</p> <p>Senate insisted on its amendments, requested a conference with the House, and appointed as conferees Senators Long, Anderson, Talmadge, Williams of Delaware, and Bennett.</p> <p>Dec. 31, 1970.—House agreed to the Senate amendments with an amendment modifying the <i>Miller</i> amendment described above.</p> <p>Dec. 31, 1970.—Senate agreed to the House amendment to the Senate amendments.</p> <p>Dec. 31, 1970.—Signed by the President. (Public Law 91-614)</p>
<p>Docket No. 1036</p> <p>H.R. 16940★ May 20, 1970</p> <p>To extend until Dec. 31, 1972, the suspension of duty on electrodes for use in producing aluminum.</p>	<p>May 22, 1970.—Referred to Bureau of the Budget, U.S. Tariff Commission, Departments of State, Commerce, and Treasury.</p> <p>June 3, 1970.—Favorable report from Department of Commerce.</p> <p>June 4, 1970.—Favorable (with an amendment) report from Department of the Treasury.</p> <p>June 8, 1970.—Analysis from U.S. Tariff Commission.</p> <p>June 17, 1970.—Report from Department of State. (Defers to other departments.)</p> <p>Aug. 5, 1970.—Report from Office of Management and Budget. (No objection.)</p> <p>Dec. 16, 1970.—Reported favorably to the Senate without amendment (S. Rept. 91-1471).</p> <p>Dec. 18, 1970.—Passed by the Senate without amendment.</p> <p>Dec. 31, 1970.—Signed by the President. (Public Law 91-635)</p>
<p>Docket No. 1037</p> <p>H.R. 17241★ May 20, 1970</p> <p>To continue until the close of June 30, 1972, the existing suspension of duties on certain forms of copper.</p>	<p>May 22, 1970.—Referred to Bureau of the Budget, U.S. Tariff Commission, Departments of State, Commerce, and Treasury.</p> <p>June 3, 1970.—Favorable report from Department of Commerce.</p> <p>June 8, 1970.—Analysis from U.S. Tariff Commission.</p> <p>June 12, 1970.—Favorable report from Department of State.</p> <p>June 10, 1970.—Reported favorably to Senate without amendment. (S. Rept. 91-932.)</p> <p>June 18, 1970.—Report from Department of the Treasury. (No objection.)</p> <p>June 19, 1970.—Passed Senate without amendment.</p> <p>June 30, 1970.—Signed by the President. (Public Law 91-236)</p>

TITLE AND DESCRIPTION

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

Docket No. 1038

H.R. 17550★

May 27, 1970

To amend the Social Security Act to provide increases in benefits, to improve computation methods, and to raise the earnings base under the old-age, survivors, and disability insurance system, to make improvements in the medicare, medicaid, and maternal and child health programs with emphasis upon improvements in the operating effectiveness of such programs, and for other purposes.

(Bill would:

- (1) provide 5% across-the-board increases for all social security beneficiaries with present \$64 minimum to \$67.20; present special monthly payment for those 72 and over from \$46 (single) to \$48.30 and \$60 (married) to \$72.50;
- (2) provide automatic cost-of-living increase to be determined by Secretary beginning in 1973 in addition to any increases approved by Congress in the future;
- (3) increase present income limitation from \$1,880 to \$2,000, with \$1 reduction for each \$2 of earnings;
- (4) increase present widow's or widower's benefits from 82½% to 100% of primary benefit if applied for at age 65 or older; proportionately increased if applied for between age 62 and 65; and widower's granted same privilege of applying for benefits on actuarially reduced basis as now applied to widows before age 62;
- (5) apply same rules for calculating average wages to men as now apply to women;
- (6) eliminate actuarial reduction in case of women applying before age 65 on her own earnings, when subsequently applying for wife's benefits at age 65;
- (7) extend \$100 military service wage credit to service provided from 1957 to 1967;
- (8) eliminate recent attachment to covered work for blind persons under disability provisions;
- (9) increase present limit on combined benefits from workmen's compensation and disability insurance benefits from present 80% of average current earnings to 100% of average current earnings before disability;
- (10) extend childhood disability benefits to all whose disability occurs prior to age 22 rather than as present law at age 18;
- (11) eliminate certain eligibility requirements for divorced women to obtain benefits;
- (12) clarify relationship between medicare and Federal employees benefits;
- (13) provide voluntary coverage for the presently uninsured under hospital insurance;
- (14) limit Federal payment for disapproved expenditures;
- (15) establish ceiling on costs recognized as reasonable;
- (16) establish limitation on recognition of physician fee increases;
- (17) change certain Federal matching percentages with respect to certain services;
- (18) change payment method for services of teaching physicians;
- (19) grant Secretary of Health, Education, and Welfare authority to terminate or suspend payments to providers who abuse the medicare program;

BILL REFERRED

May 28, 1970.—Referred to Bureau of the Budget, Departments of the Treasury, and Health, Education, and Welfare.

PUBLIC HEARINGS

June 17; July 14, 15, 1970.—Public hearings.

REPORTS FROM DEPARTMENTS

- Sept. 18, 1970.—Favorable report with recommendations from Bureau of the Budget.
- Sept. 18, 1970.—Favorable report with recommendations from Department of Health, Education, and Welfare.
- Sept. 30, 1970.—Report from Department of the Treasury on amendment 851. (No comments.)
- Sept. 14, 15, 16, 17, 21, 22, and 23, 1970.—Public hearings.
- Oct. 5, 1970.—Adverse report from Bureau of the Budget on amendment 714 (No. 4).
- Oct. 6, 1970.—Adverse report from Department of Health, Education, and Welfare on amendment 714 (No. 4).
- Oct. 7, 1970.—Adverse report from Bureau of the Budget on amendment 807 (No. 9).
- Oct. 7, 1970.—Adverse report from Department of Health, Education, and Welfare on amendment 807 (No. 9).
- Nov. 25, 1970.—Report from Department of Health, Education, and Welfare. (Defers to Treasury.)
- Dec. 7, 1970.—Report from Department of the Treasury on amendment No. 881. (Recommends no action be taken until completion of study now underway.)
- Dec. 7, 1970.—Report from Department of the Treasury on amendments 696, 697, 698, 714, 756, 780, 785, 786, 822, 823, 840, 842, 855, 882, 903, 904, 920, 921, and 922. (Defers to the Department of Health, Education, and Welfare.)

BILL REPORTED

Dec. 11, 1970.—Reported favorably to the Senate. (S. Rept. 91-1431) with new trade, welfare, veterans, and miscellaneous provisions, and committee amendments to the House-passed OASDI and medicare-medicaid provisions, as follows:

Committee Amendments to OASDI Provisions

- Increases social security benefits by 10 percent with \$100 minimum benefit;
- Provides cost-of-living increases if Congress fails to legislate;
- Provides age 62 computation point for men; by gradual transition;
- Increases maximum family benefits;
- Restores actuarial reduction for women;
- Restores present requirements for benefits for divorced women;
- Reduces waiting period for disability benefits to 4 months;
- Adds a reentitlement provision to the childhood disability benefits;
- Deletes provision in House bill modifying the workmen's compensation offset provision;
- Revises the requirements for paying disability insurance benefits to the blind;
- Broadens provision relating to adoption of child by retired or disabled worker;
- Provides for refund of social security tax to members of certain religious faiths opposed to insurance;
- Authorizes an increase in the amount of social security trust fund moneys that may be used to pay for the costs of rehabilitating social security disability beneficiaries;

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
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Docket No. 1038—Continued

BILL REPORTED—Continued

H.R. 17550—Continued

- (20) repeal medicaid provision requiring expanded programs by States by 1977;
- (21) permit States to pay hospitals on the basis of their own determination of reasonable cost under certain conditions;
- (22) provide that payments for services under medicare, medicaid, and maternal and child health programs may not be higher than charges regularly made for those services;
- (23) require health institutions to have written plans reflecting an operating and capital expenditures budget;
- (24) provide Federal matching at 90% rate for States to set up mechanized claims processing and informational retrieval systems;
- (25) authorize Secretary of Health, Education, and Welfare to establish specific periods of time for extended care and post-hospital home health services after hospitalization;
- (26) prohibit reassignments of payments to anyone other than patient or his physician except in certain cases;
- (27) require utilization review in medicaid as presently under the medicare program;
- (28) provide 3-day cut-off provision for hospital or extended care facility when utilization review committee finds services no longer necessary;
- (29) require State health agencies to perform certain functions under medicaid and maternal and child health programs relating to quality of health care;
- (30) provide retroactive coverage under medicaid under certain conditions;
- (31) provide physical therapy services up to \$100 per calendar year under medicare;
- (32) authorize certification of hospitalization for certain dental care;
- (33) exempt Christian Science Sanitoria from certain medicaid requirements;
- (34) provide 90-day grace period for paying medicare premiums under certain conditions;
- (35) provide extension of time for filing medicare claims if delay is caused by administrative error;
- (36) waive certain repayment by survivors in overpayment of medicare benefits;
- (37) provide for deduction of medicare premiums from railroad retirement benefits;
- (38) provide medicare benefits for people living near U.S. border in hospital nearest them if in Canada or Mexico;
- (39) provide for study to be made on inclusion of chiropractors' services under medicare;
- (40) authorize flat deductible or co-payment amounts for medically indigent regardless of income;
- (41) health maintenance organization, rules for reimbursements in certain cases;
- (42) authorize waiver of enrollment period requirements in certain cases;
- (43) eliminate present 3-year limitation on initial enrollment;
- (44) establish \$100 minimum claim for hearing; and
- (45) instruct Secretary of Health, Education, and Welfare to experiment with various methods of prospective reimbursements.)

Provides that additional relatives would be added to the present categories of persons listed in the law who may receive social security cash payments due a deceased beneficiary; and liberalizes further the wage credits for members of the uniformed services.

Committee Amendments to Medicare-Medicaid Provision

- Establishes professional standards review organizations formed by organizations representing substantial numbers of practicing physicians in local areas to assume responsibility for comprehensive and ongoing review of services provided in the medicare and medicaid programs (amdt. 851);
- Requires that health, safety, environmental, and staffing standards for extended care facilities be uniform with those established for skilled nursing homes under medicaid;
- Establishes Office of Inspector General for Health Administration to review and audit the social security health programs on a continuing and comprehensive basis to determine their efficiency, economy, and consonance with the law (amdt. 714);
- Requires Secretary of Health, Education, and Welfare, to develop and employ proficiency examinations to determine whether health care personnel, not otherwise meeting specific formal criteria now included in medicare regulations have sufficient training, experience, and professional competence to be considered qualified personnel for purposes of the medicare program;
- Broadens the present penalty provisions relating to the making of a false statement or representation of a material fact in any application for medicare payments, to include the soliciting, offering, or acceptance of kickbacks or bribes, including the rebating of a portion of a fee or a charge for a patient referral, by providers of health care services;
- Includes the Trust Territory of the Pacific Islands and American Samoa as eligible to receive funds under the maternal and child health and crippled children programs;
- Authorizes the Secretary of Health, Education, and Welfare to waive on an annual basis in certain cases, the requirement that an access hospital have registered professional nurses on duty around the clock;
- Authorizes State agencies to provide consultative services to those extended care facilities which request them in such specialty areas as maintenance of medical records and the formulation of policies governing the provision of dietary and social services;
- Requires Secretary of Health, Education, and Welfare to make reports of an institution's significant deficiencies a matter of public record if deficiencies are uncorrected after 90 days;
- Provides for more simplified reimbursement of extended care facilities;
- Provides the Secretary of Health, Education, and Welfare, with the authority to establish liens to permit recovery of overpayments to providers of services;
- Authorizes direct payment to laboratories for diagnostic tests at a rate not to exceed those payable under present law;
- Authorizes refund of excess medicare premiums paid prior to a beneficiary's death;
- Limits medicare's right of recovery of a erroneous payment to a 3-year period from the date of the payment where the institution or person involved acted in good faith;
- Establishes an appeals board to hear appeals on reimbursement decisions made by intermediaries, under certain conditions, and where the amount at issue was at least \$10,000;

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
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Docket No. 1038—Continued

BILL REPORTED—Continued

H.R. 17550—Continued

AMENDMENTS

- No. 1**
June 12, 1970
(696)
(Prouty, Scott, Cotton, and Fong) Would increase minimum social security benefit to \$100 with benefits above that amount increased according to table which would provide a 10 percent increase at the lower benefit levels and grade down to about 1 percent at the highest levels.
- No. 2**
June 12, 1970
(697)
(Prouty, Scott, Cotton, and Fong) Would increase special social security benefits payable to certain people over age 72 to \$50.20 (single) and \$75.50 (married couple). (First year cost: \$122 million of which \$112 million would be from general revenues.) (Disapproved in Committee.)
- No. 3**
June 12, 1970
(698)
(Prouty, Scott, Cotton, and Fong) Would increase income limitation to \$2,400. (Long-range cost: .08 percent of payroll; first-year cost, \$280 million.)
- No. 4**
June 22, 1970
(714)
(Williams of Delaware and Ribicoff) would create in Department of Health, Education, and Welfare an "Inspector General for Health Administration" who would review, inspect, and audit all health care programs authorized, now and in the future, under the Social Security Act. (Approved in Committee.)
- No. 5**
July 1, 1970
(756)
(Williams of New Jersey, Eagleton, Hart, Hartke, Muskie, and Tydings) Increases social security benefits by 10 percent (\$90 minimum) effective January 1971 and by 20 percent (\$120 minimum) effective January 1972; provides a regularity of service factor for computing average monthly earnings; increases tax base to \$9,000 for 1971, to \$15,000 for 1972 with automatic increases thereafter; provides for a gradually rising contribution from general revenues to the trust funds; finances the present medical insurance benefits from payroll taxes rather than from individual premiums; liberalizes the definition of disability for all workers and provides an occupational definition for workers age 55 and over; covers prescription drugs under medicare; and provides medicare benefits for people who are entitled to disability insurance benefits. (General revenue contributions rises to about \$25 billion by 1980.)
- No. 6**
July 14, 1970
(780)
(Saxbe) Amends definition of "divorced wife" and "surviving divorced wife" by reducing from 20 years to 10 years the length of time a woman must have been married. (Long-range costs: .02 percent of payroll.) (Disapproved in Committee.)

- Amends the definition of physician in medicare to include a licensed doctor of optometry, but only with respect to establishing the medical necessity of prosthetic lenses;
- Deletes the study of chiropractic services called for in the House bill and provides for the coverage under medicare of services involving manipulation of the spine by licensed chiropractors if they meet certain minimum standards established by the Secretary of Health, Education, and Welfare;
- Provides for the inclusion of material directly related to the care of colostomies as a reimbursable expense under medicare;
- Repeals section 1902(d) requiring States to maintain their level of fiscal expenditures from year-to-year in their medicaid programs. Also provides that the 1902(d) provision would not apply to Missouri effective for the year beginning July 1, 1970;
- Increases maximum Federal medicaid matching for Puerto Rico;
- Authorizes Secretary to establish orderly priorities in the implementation of the presently required health care screening for children programs, with initial priority given to preschool children;
- Permits a State to make arrangements with comprehensive health care programs for the delivery of services on a prepaid basis to medicaid recipients, subject to the approval of the Secretary;
- Transfers the intermediate care provision from title XI to title XIX, requires them to have at least one full-time licensed practical nurse on its staff, and subjects the ICF to professional audit and utilization review requirements;
- Terminates the Nursing Home Administrator's Advisory Council on Dec. 31, 1970;
- Authorizes coverage of inpatient care in State and local mental institutions for medicaid recipients under age 21, provided that the care consists of active treatment, that it is provided in an accredited institution, and that the State maintain its own level of fiscal expenditure for care of the mentally ill under 21;
- Defines "physician" in title XIX to mean a doctor of medicine or a doctor of osteopathy; and
- Expands present 75 percent Federal medicaid matching rate for professional medical personnel in State agencies to also include such personnel who, on a contract or similar basis, undertakes independent professional and medical audits of medicaid patients.

Catastrophic Health Insurance Program

Establish a program of catastrophic health insurance under the Social Security Act for all persons under age 65 who are insured under social security, their spouses and dependent children, as well as all persons under age 65 who are entitled to retirement, survivors, or disability benefits under title II of the act. The health services to be covered, and the applicable exclusions, are the same as under the medicare program, except that there would be no upper limit on covered hospital or extended care days or home health visits. Under the catastrophic health insurance program, benefits would be payable toward the costs of inpatient hospital services and post-hospital extended care services above an annual deductible of 60 days of inpatient hospital care for each individual, subject to a daily coinsurance amount. The program would also cover 80 percent of reasonable costs incurred for home health care and hospital outpatient services, and 80 percent of reasonable charges incurred for other covered medical services above an annual deductible amount which would initially be set at \$2,000 per family and which would rise in accordance

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
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Docket No. 1038—Continued

BILL REPORTED—Continued

H.R. 17550—Continued

AMENDMENTS—Continued

- No. 7
July 16, 1970
(785)
- (Prouty) Provides that the special benefits to certain uninsured people who attained age 72 before 1968 would be payable to people who attain age 70 before 1972. (First year cost: \$96 million, of which \$80 million would be from general revenues. (Disapproved in Committee.)
- No. 8
July 17, 1970
(786)
- (Hartke) Allows dropping from the benefit computation one additional year of low earnings for every 40 quarters of coverage after the first 40 quarters. (Long-range cost: 40 percent of payroll, about \$1.6 billion annually.) (Disapproved in Committee.)
- No. 9
July 30, 1970
(807)
- (Sparkman and Allen) Modifies 90-day limitation on Federal sharing for nursing home care under medicaid by providing for continued Federal matching after 90 days when a medical review finds that skilled nursing home care is necessary in specific cases.
- No. 10
Aug. 5, 1970
(822)
- (Byrd of West Virginia) Provides social security hospital and medical insurance benefits for disabled persons age 50 and over who are entitled to monthly disability insurance benefits. (Long-range cost: 0.62% of payroll assuming automatic wage base increases; first year cost about \$1.9 billion.)
- No. 11
Aug. 5, 1970
(823)
- (Byrd of West Virginia) Provides social security hospital and medical insurance benefits for disabled persons, regardless of age, who are entitled to monthly disability insurance benefits. (Long-range cost: 0.83% of payroll assuming automatic wage base increases; first year cost about \$2.5 billion.)
- No. 12
Aug. 13, 1970
(840)
- (Kennedy for Cannon) Increases earnings limitation from \$1,690 (\$2,000 in H.R. 17550) to \$2,500 a year. (Long-range cost of 0.09% of payroll, about \$450 million annually.) (Disapproved in Committee.)
- No. 13
Aug. 18, 1970
(842)
- (Percy) Provides social security benefits to dependent grandchildren and to grandchildren adopted by social security beneficiaries. (Long-range cost of 0.01% of payroll.)
- No. 14
Aug. 20, 1970
(851)
- (Bennett) Provides for review by a professional organization of the health services that are available under various provisions of the Social Security Act, in order that the services provided conform to proper professional standards and provide efficient, effective, and economical health care. (Approved in Committee.)

with any increases in the physicians' services component of the Consumer Price Index. The program could be administered through regular medicare administrative procedures and subject to all utilization, cost, quality and administrative controls applicable under that program. Coverage under the program would be effective beginning Jan. 1, 1972, and the financing provisions necessary to pay for the additional benefits would become effective at the same time.

Financing of Social Security Trust Funds

In addition to the House-passed social security tax base increase from \$7,800 to \$9,000, and the new schedule of taxes proposed in the House bill, the committee amendment would decrease the taxes paid under the cash benefits program over the next few years, and increase the taxes paid under the hospital insurance program. Also, the committee amendment provides an additional tax of 0.3 percent in 1972, rising to 0.4 percent in 1980 to pay for the catastrophic illness insurance.

The Trade Act of 1970 (Text of H.R. 18970 and amds. 925 and 1009 with the exception of the American Selling Price (ASP) and the Domestic International Sales Corporation (DISC) proposals)

Provides to the President limited tariff-reducing authority for compensatory purposes until July 1, 1975;

Strengthens the United States unfair trade practices statutes and thus enables industry and workers who are adversely affected by unfair foreign trade practices to receive a fair opportunity for relief;

Revises the adjustment assistance and tariff adjustment procedures and criteria in the Trade Expansion Act of 1962, and provides a fair opportunity for injured industries, firms, and workers to receive adequate and prompt relief;

Establishes import quotas on textiles and footwear, unless (a) the President finds them not to be in the national interest or (b) voluntary agreements limiting such imports are consummated with foreign governments, or (c) the President finds that imports do not disrupt the U.S. market;

Revises the national security provisions of the Trade Expansion Act to preclude the use of duties or tariffs whenever the President has determined that imports of a particular product or material are threatening to impair the national security;

Strengthens the independent status of the U.S. Tariff Commission; and

Makes various other changes in our tariff and trade laws which will streamline the procedures dealing with specific import or export problems.

Public Assistance Programs and Work Incentive Programs

Aid to the aged, blind, and disabled:

- (a) establishes national minimum income level (\$130 for an individual and \$200 for a couple) for persons who receive cash assistance under federally matched State welfare programs for the needy aged, blind, and disabled;

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
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Docket No. 1088—Continued

BILL REPORTED—Continued

H.R. 17550—Continued

AMENDMENTS—Continued

- No. 15
Aug. 24, 1970
(855)
- (Curtis) Permits State of Nebraska to modify its agreement covering State employees under social security so as to remove from coverage employment where wages are less than \$50 and employment for an educational institution by a student enrolled in the institution. (No cost.)
- No. 16
Sept. 9, 1970
(881)
- (Tydings) Provides a tax credit, not to exceed \$300, to persons 65 years of age or over for a portion of property taxes accrued during the year (or for 25% of annual rent). Amount of tax credit allowed decreases as taxable income plus certain types of public relief increases.
- No. 17
Sept. 9, 1970
(882)
- (Tydings) Authorizes such sums as may be necessary for grants to public agencies, institutions of higher learning and private non-profit organizations to facilitate training of nursing home administrators. (Disapproved in Committee.)
- No. 18
Sept. 15, 1970
(908)
- (Sparkman) Permits payment of actuarially reduced benefits to widows as early as age 50 (minimum age under present law is 60). (Disapproved in Committee.)
- No. 19
Sept. 15, 1970
(904)
- (Percy) Amends welfare titles of the Social Security Act to prohibit States from considering a parent financially responsible for a blind or permanently disabled adult child.
- No. 20
Sept. 17, 1970
(920)
- (Tower) Permits small capacity hospitals to substitute nursing care by licensed practical nurses for certain kinds of care by registered professional nurses for purposes of meeting the definition of hospital under the hospital insurance provisions of the Social Security Act. (Long-range cost less than 0.005% of payroll.) (Matter dealt with in Committee bill.)
- No. 21
Sept. 17, 1970
(921)
- (Eagleton) Permits State to modify its medicare plan for temporary periods so as to reduce the scope of care and services provided.
- No. 22
Sept. 17, 1970
(922)
- (Hartke) Permits the Railroad Retirement Board to contract with medicare carriers to provide services reimbursable under medicare to railroad annuitants. (Long-range cost less than 0.005% of payroll.)
- No. 23
Sept. 18, 1970
(925)
- (Hollings) Incorporates text of the Trade Act of 1970 (H.R. 18970) as reported by the Ways and Means Committee. (Approved in Committee.)

- (b) provides for pass-along of social security increase to welfare recipients;
- (c) provides for the establishment of nationally uniform definitions of blindness and disability for purposes of the federally matched programs of assistance to the blind and disabled;
- (d) prohibits a State from imposing a lien on a blind individual's property as a condition of his receiving federally matched aid-to-the-blind welfare payments; and
- (e) includes a provision which generally would not require States in future years to spend more than 90 percent of their expenditures for this purpose in calendar year 1970;

Child care:

- (a) provides for an increase from 75 percent to 90 percent in the Federal matching share for child care services provided by the States; and
- (b) establishes a Federal Child Care Corporation having as its first priority the making available of child care services to children of parents eligible for such services under the AFDC program and who need them in order to participate in employment or training. It also has the broader function of making child care available for any family which may need it, regardless of welfare status;

Work Incentive Program:

- (a) requires that at least 40 percent of the funds spent for the work incentive program be used for on-the-job training and public service employment meanwhile simplifying the financing and increasing the Federal share of the cost of public service employment;
- (b) provides a tax credit equal to 20 percent of the wages and salaries of individuals placed in employment in the private sector through the work incentive program;
- (c) requires welfare recipients to register with the Labor Department as a condition of welfare eligibility except under certain specified conditions, and requires States to prepare 15 percent of the registrants for training each year, meanwhile establishing clear statutory direction in determining which individuals would receive employment or training by generally requiring the Departments of Labor and Health, Education, and Welfare to accord priority in the following order:
- (i) unemployed fathers;
 - (ii) dependent children and relatives age 16 or over who are not in school, working, or training;
 - (iii) mothers who volunteer for participation; and
 - (iv) all other persons.
- (d) increases from 80 percent to 90 percent the rate of Federal matching for WIN training expenditures;
- (e) requires the Secretary of Labor to establish local labor market advisory councils whose function would be to identify present and future local labor market needs; and
- (f) modifies the earnings disregard formula and also allows day care as a separate deductible work expense.

Provides 100 percent Federal funding for family planning services offered recipients of aid to families with dependent children;

Requires States to establish statewide programs to provide emergency assistance to needy migrant families with children;

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
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Docket No. 1038—Continued

BILL REPORTED—Continued

H.R. 17550—Continued

AMENDMENTS—Continued

- No. 24
Sept. 21, 1970
(929)
- (Long) Establishes National Formulary and procedure by which medicare and medicaid would purchase drugs of high quality, however named, at a reasonable price. (First year savings of \$80 million to \$100 million in medicare and medicaid.) (Disapproved in Committee.)
- No. 25
Sept. 22, 1970
(933)
- (Mondale) Increases earnings limitation from \$1,680 (\$2,000 in H.R. 17550) to \$2,400 a year. (Long-range cost: 0.8% of payroll; first year cost, \$280 million.)
- No. 26
Sept. 22, 1970
(934)
- (Mondale) Provides a 10% increase in social security benefits, with an increase in the minimum benefit from \$64 (\$67.20 in H.R. 17550) to \$70.40. (Long-range cost: 0.48% of payroll, about \$2.2 billion annually.)
- No. 27
Sept. 22, 1970
(935)
- (Mondale) Eliminates from the medicare program the "blood deductible" provision which requires beneficiaries to pay for the first 8 pints of blood. (First-year cost of \$16 million.)
- No. 28
Sept. 22, 1970
(936)
- (Mondale) Provides a limit on the premium which may be required under pt. B of the medicare program (presently \$5.30 monthly) to no more than \$4 a month after 1970 and to no more than \$3 a month after June 1971; Federal general funds to make up the difference between premiums and the cost of the program. (First full year cost: \$600 million.) (Disapproved in Committee.)
- No. 29
Sept. 22, 1970
(937)
- (Mondale) Provides hospital and supplementary health insurance benefits to disabled persons entitled to social security benefits. (Long-range cost: 0.93% of payroll, assuming automatic increases in wage base; first year cost of about \$2.8 billion.)
- No. 30
Sept. 22, 1970
(938)
- (Mondale) Increases social security lump sum death payments from the \$255 usually paid under present law to \$500 in every case and provides such payments to every person who was entitled to monthly social security benefits for the month before his death (under present law only fully-insured workers can qualify for a lump sum death payment). (Long-range cost: 0.10% of payroll, about \$500 million annually.) (Disapproved by Committee.)
- No. 31
Sept. 22, 1970
(939)
- (Mondale) Provides that for purposes of the social security retirement test, earnings for months before the month in which the first cash benefit is paid would not be counted in determining whether a beneficiary had excess earnings calling for the suspension of his cash benefit payments. (Long-range cost: 0.09% of payroll, about \$450 million annually.) (Disapproved by Committee.)

Makes it a Federal misdemeanor for a father to cross State lines in order to avoid his family responsibilities and also provides that an individual who has deserted or abandoned his spouse, child, or children shall owe a monetary obligation to the United States equal to the Federal share of any welfare payments made to the spouse or child during the period of desertion or abandonment;

Clarifies congressional intent regarding welfare statutes in the following areas:

- (a) denial of eligibility for aid to families with dependent children where there is a continuing parent-child relationship;
- (b) duration of residence requirement;
- (c) limitation on duration of welfare appeals process;
- (d) States permitted to seek to establish name of putative father; and
- (e) requiring welfare recipient to permit caseworker in the home.

Curbs the regulatory authority of the Department of Health, Education, and Welfare (1) by precluding the Secretary from requiring by regulation that States use a simplified declaration method in determining eligibility for welfare, and (2) defining "unemployment";

Specifies that no Federal funds may be used to pay, directly or indirectly, the compensation of any individual who in any way participates in federally supported legal action designed to nullify congressional statutes or policy under the Social Security Act;

Requires that on and after January 1, 1972, State welfare agencies use the social security number of each welfare recipient as an identification number in the administration of public assistance programs; and

Provides for a broad program of testing of various approaches to reform of the welfare system by authorizing the Secretary of Health, Education, and Welfare to conduct up to four tests of possible alternatives to the AFDC program, one or two of which would involve "family assistance" type programs, and one or two of which would involve "workfare" programs. Also provides for a pilot project of a program of rehabilitation of welfare recipients to be administered by vocational rehabilitation personnel.

Veterans' Pension Increase

Incorporates the text of S. 3385 increasing the pension benefits to veterans and widows by up to 9 percent and also increasing the income limitations from \$2,000 to \$2,300 in the case of a veteran or widow alone, and from \$3,200 to \$3,600 in the case of a married veteran or widow with a child.

Miscellaneous Amendments

Deletes the requirement in present law of a criminal conviction in the case of bribes and kickbacks before a tax deduction for such a payment is denied and provides that no tax deduction is to be allowed for a bribe or kickback which is illegal under either Federal or State law, if these laws subject the party involved to liability for criminal or civil penalties (including the loss of license);

Changes the requirement that railroad employers supply separate hospital tax information on the W-2 forms for all of their employees but requires the railroad employers to include with the W-2 form a notice with respect to the allowance of the credit or refund of the tax on railroad-covered wages in those cases where the employee has also received other wages covered under the social security program;

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
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Docket No. 1038—Continued

BILL REPORTED—Continued

H.R. 17550—Continued

AMENDMENTS—Continued

- No. 32
Sept. 22, 1970
(940)
(Mondale) Provides that a worker's average monthly earnings, on which his monthly benefit amount is based, would be based on his 10 years of highest earnings. (Disapproved by Committee.)
- No. 33
Sept. 22, 1970
(941)
(Mondale) Provides a special minimum social security benefit of \$5 for each year in which a person worked in employment covered under social security. (Long-range cost: 0.03% of payroll, about \$150 million annually.)
- No. 34
Sept. 22, 1970
(948)
(Yarborough and Magnuson) Permits the Secretary of HEW to waive the 24-hour professional nursing requirement for approval of hospitals under medicare when the failure to meet the requirement results from a manpower shortage, if the hospital continues to make a bona fide effort to try to meet the requirement. (Long-range cost of less than 0.005% of payroll.) (Matter dealt with in Committee bill.)
- No. 35
Sept. 24, 1970
(947)
(Cannon) Requires States to disregard the social security benefit increase in determining the need of aged, blind, and disabled persons for welfare.
- No. 36
Sept. 25, 1970
(949)
(Schweiker and Hughes) Provides that any member of a recognized religious sect in existence at least since 1950, who can show that he is an adherent of established teachings which cause him to conscientiously oppose acceptance of social security benefits may file an application to waive such benefits and be exempt from social security taxes. (Approved by Committee.)
- No. 37
Sept. 29, 1970
(964)
(Mondale) Provides for paying under pt. A of medicare for the reasonable charge of maintenance drugs. (Cost .11% taxable payroll—\$9,000 base, with automatic adjustment. First calendar year—1971—\$650 million.)
- No. 38
Sept. 29, 1970
(965)
(Mondale) Provides hospital insurance for people age 72 and over who have not worked long enough to qualify under present law if they are U.S. citizens or aliens who have resided in the U.S. for at least 5 years. (Cost—calendar year 1971—\$57 million.) (Disapproved in Committee.)
- No. 39
Sept. 29, 1970
(968)
(Tydings, Mathias, Randolph, and Thurmond) Exempts State fairs from tax on unrelated business income. (Disapproved in Committee.)
- No. 40
Sept. 29, 1970
(974)
(Eagleton and Symington) Permits the State of Missouri to extend social security coverage to policemen and firemen who are members of State or local retirement systems. (Approved in Committee.)

- Provides, in addition to the requirements of present law, that all payments in the course of a trade or business made to providers of health care services in the case of direct or "assigned" payments must be reported and also that in the case of "unassigned" or indirect payments, reporting will be required in those cases where the Federal Government administers the health program or funds the program to a substantial extent;
- Provides a special tax incentive for employers who hire individuals under a work incentive program (WIN) established under sec. 432(b)(1) of the Social Security Act and allowing the taxpayer, as a credit against his income tax liability, and in addition to his regular business deduction, an amount equal to 20 percent of the wages and salaries paid to the employee during the first 12 months of his employment;
- Provides a retirement income credit of 15 percent of eligible retirement income up to a maximum of \$1,872 for a single person (up from \$1,524), and \$2,808 (up from \$2,286) for married couples where each is fully eligible in his or her own right; also, the amount that can be earned without reducing the base for the credit is raised from \$1,200 to \$1,680 and the range within which the base is reduced 50 cents for each dollar of earnings is raised to span \$1,080 to \$2,880;
- Authorizes the managing trustee of the social security trust funds to accept gifts made unconditionally to the Social Security Administration;
- Authorizes loans for the installation of sprinkler systems necessary for facilities to meet medicare standards;
- Increases the grade level of the Commissioner of Social Security;
- Requires the consent of the Senate to future appointments to the position of Administrator of Social and Rehabilitation Services; and
- Extends the provision for disregarding certain social security benefits increases under welfare programs.

SENATE ACTION

Dec. 16, 17, 18, 19, 21, 22, 28, and 29, 1970.—Debated by the Senate, recommitted on Dec. 28, and passed on Dec. 29, 1970, after taking the following action:

Before Recommittal

Adopted the first committee amendment which would delete the House version of the table of contents to the bill, by voice vote (Dec. 16, Congressional Record, S20338).

Recommittal

Adopted *Long* motion to recommit to the Committee on Finance with instructions to report it forthwith, by rollcall vote of 49-21 (Dec. 28, Congressional Record, S21238), after making the following modifications:

- (a) strike all of title III—the Trade Act of 1970;
- (b) strike all of title IV—Catastrophic Health Insurance Program;
- (c) strike in title V the provision prohibiting the use of Federal funds to undermine programs under the Social Security Act and provisions relating to court decisions and HEW regulations;
- (d) strike in title V the sections relating to tests of welfare and workfare plans; and

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
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Docket No. 1038—Continued

H.R. 17550—Continued

AMENDMENTS—Continued

- No. 41
Oct. 2, 1970
(1009)
(Thurmond) Incorporates text of the Trade Act of 1970 (H.R. 18970) as reported by the Ways and Means Committee. (Approved in Committee.)
- No. 42
Oct. 13, 1970
(1052)
(Curtis) Eliminates the provision of the House-passed bill providing for per capita payments under pts. A and B of medicare to Health Maintenance Organizations.
- No. 43
Nov. 25, 1970
(1032)
(Mansfield) Provides grants and loans to hospitals and extended care facilities to meet fire safety requirements.
- No. 44
Dec. 1, 1970
(1090)
(Javits) Reduces tax deduction for contributions to private pension plans by an amount equal to the reduction in payments under such plan occasioned by the increase in social security benefits.
- No. 45
Dec. 9, 1970
(1097)
(Superseded by Amendment No. 1169.)
(Ribicoff and Bennett) Strikes Title V of the Committee bill (Provisions Relating to Welfare and the Work Incentive Plan) and adds a new Title V, "The Family Assistance Act of 1970." Provides for the establishment of a Family Assistance Plan, with payments to needy families with children financed by the Federal Government, and for State supplementation of Federal payments for certain families. Adult recipients (with exceptions) would be required to register for manpower training or employment. Child care would be provided when necessary for a recipient to participate in employment or training. Establishes Federal minimum income level of \$180 for an individual and \$230 for a couple for recipients of aid to the aged, blind and disabled. Generally provides for limit on State expenditures for cash payments to 90 percent of their expenditures in calendar year 1971, except for increases due to increases in the cost of living. Cost: \$4.5 billion.
- No. 46
Dec. 14, 1970
(1096)
(Miller and Stevens) This amendment is offered to amend 1097. Broadens cost of living studies provision so as to also study variation among urban areas; requires Secretary of Health, Education, and Welfare by Jan. 1, 1972, to make adjustment in FAP, in Supplemental State payments, in Food Stamps, and Medicaid to reflect variation in cost of living through the United States which are brought out by study.
- No. 47
Dec. 14, 1970
(1100)
(Javits) Strikes the Committee amendment limiting tariff cutting authority to cases in which the U. S. must offer tariff concessions as compensation for import restrictions we imposed. Under the amendment the President could negotiate as well as compensate.

SENATE ACTION—Continued

- (e) strike in title VI the section proposing veterans' pension increases (this having been previously enacted in a separate bill—H.R. 15011);
- (f) delete all pending floor amendments, as follows:
- (1) Ribicoff-Bennett amendment No. 1169, as modified, providing a family assistance plan;
 - (2) Scott amendment No. 1168 modifying social security benefits; and
 - (3) Williams (Delaware) et al. Amendment No. 1158 adding new titles as follows: Title II—Quotas on certain textile and footwear articles; and Title III—trade agreements.
- Committee amendments en bloc, and the bill, as amended, was considered as original text for purpose of further amendment.

After Recommittal

Adopted:

- Curtis amendment No. 1163 clarifying sec. 221 relating to limitations on medicare reimbursement of capital expenditures by health facilities, by voice vote (Dec. 28, Congressional Record S21242);
- Percy amendment No. 1150 increasing annual social security earnings limitation from \$2,000 to \$2,400, by voice vote of 52-9 (Dec. 28, Congressional Record S21253);
- Percy amendment No. 1151 relating to requirement for providing cash and medical assistance to blind persons, by voice vote (Dec. 28, Congressional Record S21254);
- Percy amendment No. 1166 to make eligible for social security benefits a child legally adopted by a grandparent even after the grandparent has begun receiving social security benefits, by voice vote (Dec. 28, Congressional Record S21255);
- Javits amendment No. 1117 to reduce tax deduction for contributions to private pension plans to an amount equal to the reduction in payments under such plan occasioned by the increase in social security benefits, by voice vote (Dec. 28, Congressional Record S21255);
- Metcoff amendment No. 1110 providing full Federal funding for welfare payments to all Indians, by voice vote (Dec. 28, Congressional Record S21266);
- Harris amendment No. 1116 providing that persons entitled to both social security disability benefits and workmens' compensation may receive combined such benefits equal to 100 percent, rather than 80 percent, of his average earnings prior to becoming disabled, by rollcall vote of 46-20 (Dec. 28, Congressional Record S21272);
- Harris floor amendment to strike that part of title V in the bill creating a Federal Child Care Corporation, by rollcall vote of 41-38 (Dec. 29, Congressional Record S21331); and
- Long amendments of a clerical, technical, or conforming nature, by voice vote (Dec. 29, Congressional Record S21333).

Rejected:

- Harris floor amendment to the Long recommittal motion described above, that would have deleted all of title V—the welfare provisions, by rollcall vote of 27-42 (Dec. 28, Congressional Record S21233);
- Curtis amendment No. 1122 to strike from title II the section providing for professional standards review in the medicare program, by rollcall vote of 18-48 (Dec. 28, Congressional Record S21242);

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
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Docket No. 1038—Continued

SENATE ACTION—Continued

H.R. 17550—Continued

AMENDMENTS—Continued

- No. 48
Dec. 14, 1970
(1101) (Javits) Strikes the Committee amendment insuring the independence of the Tariff Commission from undue Executive influence.
- No. 49
Dec. 14, 1970
(1102) (Javits) Strikes the Committee amendment seeking the elimination by the Government of Canada of import duties and other restrictions on automobiles produced in the United States.
- No. 50
Dec. 14, 1970
(1103) (Javits) Strikes the meat quota provisions which (1) close loopholes in the current meat quota law which permits a foreign country to cut fresh meat into slices and ship it to the United States outside of the quota restrictions; and (2) provide for quarterly allocation of meat imports.
- No. 51
Dec. 14, 1970
(1104) (Javits) Strikes provisions in the House and Senate trade bills which impose a tariff quota on Glycine.
- No. 52
Dec. 14, 1970
(1105) (Javits) Strikes the mink quota provisions which were in the House and Senate Committees' version of the Trade Act of 1970, but it would retain the repeal of the embargo on Communist furs.
- No. 53
Dec. 15, 1970
(1106) (Curtis) Deletes the Health Maintenance Organization Section (Section 239).
- No. 54
Dec. 15, 1970
(1109) (Metcalf, Moss, Mansfield, Anderson, Gravel, Harris, Jackson, Stevens, and Yarborough) This amendment is offered to amendment No. 1097. Provides for additional fiscal relief to States with respect to expenditures for supplementary payments to families or aid to the aged, blind, or disabled or medical assistance when such expenditures are incurred for aid or assistance under those programs for Indians, Aleuts, Eskimos, or other aboriginal persons.
- No. 55
Dec. 15, 1970
(1110) (Metcalf, Moss, Mansfield, Anderson, Gravel, Harris, Jackson, Stevens, and Yarborough) Revises the provisions of the Committee bill with respect to fiscal relief for the States to provide additional Federal funding of the costs of programs of AFDC, aid for the aged, blind, or disabled, or medical assistance with respect to expenditures under each of those programs for Indians, Aleuts, Eskimos, or other aboriginal persons.

Rejected—Continued

- Curtis amendment No. 1108* to strike from title II the section authorizing payments to health maintenance organizations, by voice vote (Dec. 28, Congressional Record S21244);
- Harris amendment No. 1115* to finance automatic increases in social security benefits by increasing the tax base according to rises in average taxable earnings, by rollcall vote of 28-89 (Dec. 28, Congressional Record S21248);
- Harris amendment No. 1155* providing a 20 percent increase in social security payments with a \$100 minimum, and increasing taxable earnings to \$12,000, by rollcall vote of 24-40 (Dec. 28, Congressional Record S21262);
- Cannon amendment No. 1130* to provide that social security benefit increases received by the aged, blind, or disabled be disregarded in determining the amount of their welfare grants, by voice vote (Dec. 28, Congressional Record S21267);
- Harris amendment No. 1114* providing 10-percent increase in social security benefits, with a \$100 minimum, and increasing taxable wage base to \$12,000, by rollcall vote of 24-40 (Dec. 28, Congressional Record S21276); and
- Harris amendment No. 1178* deleting provision seeking to repeal requirement that the States adopt, by 1977, a comprehensive plan of Medicaid for needy persons, by rollcall vote of 18-44 (Dec. 28, Congressional Record S21284).

Bill Passed and Conference Named

- Dec. 29, 1970.—Passed by the Senate by rollcall vote of 81-0, (Congressional Record S21846).
- Senate insisted on its amendments, requested a conference with the House, and appointed as conferees Senators Long, Talmadge, Ribicoff, Williams of Delaware, and Bennett.

(Died in the House)

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
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Docket No. 1038—Continued

H.R. 17550—Continued

AMENDMENTS—Continued

- | | |
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| <p>No. 56
Dec. 15, 1970
(1111)</p> | <p>(Harris, McGovern, Williams of New Jersey, Metcalf, and Fong) This amendment is offered to amendment No. 1007. Strikes language regarding protection of rights of State and local employees affected by the Family Assistance Plan and substitutes new language which would require equitable arrangements, as determined by the Secretary of Labor, to protect the rights of such employees as a condition of the making of payments by the Secretary of Health, Education, and Welfare for any State, or of the performance by the Secretary of any functions of or for any State, and as a condition of any agreement between the Secretary and a State under the Family Assistance Act. It provides also that whenever recipients, persons of low income, or volunteers are used as community aides, the use of such individuals shall not result in the displacement of any persons employed by a State or political subdivision.</p> |
| <p>No. 57
Dec. 15, 1970
(1112)</p> | <p>(Mathias) Adds a new title to the bill enacting an "Interstate Taxation Act" to deal with the problem of overlapping and conflicting State and local government tax statutes affecting interstate commerce. It relates to both income and sales and use taxes.</p> |
| <p>No. 58
Dec. 15, 1970
(1113)</p> | <p>(Montoya) Effective 1-1-73, this amendment would cover under Medicare those prescribed drugs approved by a Formulary Committee (identical with the committee established under the Long Amendment No. 929). Beneficiaries would pay \$1 toward each prescription. Administration estimates annual Part A costs at .3 of payroll—or about \$1.3 billion annually.</p> |
| <p>No. 59
Dec. 15, 1970
(1114)</p> | <p>(Harris) Provides for a 10-percent general increase in social security benefits, with a \$100 minimum primary insurance amount. Also increases the tax and benefit base to \$12,000 a year and provides a revised schedule of social security tax rates.</p> |
| <p>No. 60
Dec. 15, 1970
(1115)</p> | <p>(Harris) Would finance automatic increases in social security benefits by increasing the tax base according to rises in average taxable earnings. (The committee bill would finance the increases one-half by raising the taxable wage base and one-half by raising the tax rate.)</p> |
| <p>No. 61
Dec. 15, 1970
(1116)</p> | <p>(Harris) Provides that a person entitled to both social security disability benefits and workmen's compensation may receive combined social security and workmen's compensation equal to 100 percent (rather than 80 percent as under present law) of his average earnings before he became disabled.</p> |

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
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Docket No. 1038—Continued

H.R. 17550—Continued

AMENDMENTS—Continued

- No. 62
Dec. 15, 1970
(1117) (Javits) Reduces the tax deduction for contributions to private pension plans by an amount equal to the reduction in payments under such plan occasioned by the increase in social security benefits. The purpose is to insure a passalong of the social security benefit hikes. (Amendment withdrawn Dec. 22, 1970.)
- No. 63
Dec. 15, 1970
(1118) (Javits, Harris, and McGovern) Requires States to make supplementary payments to families of the so-called "working poor" (families in which both parents are present and not disabled and the father is employed on a full-time basis) and to provide that the Federal Government will pay 100 percent of the costs of supplementary payments for such families. The Ribicoff-Bennett amendment would require only Federal FAP payments to the working poor. (Cost: approximately \$1 billion.)
- No. 64
Dec. 15, 1970
(1119) (Javits) Upgrades type of child care proposed to be provided under FAP to enable the child "to achieve his full potential."
- No. 65
Dec. 16, 1970
(1121) (Goldwater) Eliminates the social security earnings test. The long-range cost would be 0.6 percent of taxable payroll. In the first year the cost would be \$2.6 billion. (The committee bill raises the exempt amount from \$1,680 per year to \$2,000.)
- No. 66
Dec. 16, 1970
(1122) (Curtis) Deletes the professional standards review organization section. (Sec. 245.)
- No. 67
Dec. 16, 1970
(1124) (Prouty) Provides a 10-percent increase in the special benefits paid to certain uninsured people age 72 and over. Benefits for an individual would be \$50.00 a month and \$75.00 for a couple. (The committee bill provides for a 5-percent increase.)
- No. 68
Dec. 16, 1970
(1125) (Miller) Strikes the footwear quota provisions from the Trade Act of 1970.
- No. 69
Dec. 16, 1970
(1126) (Saxbe) Increases the national minimum income standard for a needy, aged, blind, or disabled recipient from \$130 to \$155 a month. (The committee bill fixes the standard at \$130 per month; compared to \$110 under the House version of the Family Assistance Plan.)

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
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Docket No. 1038—Continued

H.R. 17350—Continued

AMENDMENTS—Continued

- No. 70
Dec. 16, 1970
(1127)
(Saxbe) This amendment offered to amendment No. 1097. Increases the national minimum income standard for a needy, aged, blind, or disabled recipient from \$130 to \$165 a month. (The committee bill fixes the standard at \$180 per month, compared to \$110 under the House version of the Family Assistance Plan.)
- No. 71
Dec. 16, 1970
(1128)
(Cannon) Increases the exempt amount under the social security earnings test to \$208.83½ a month (\$2,500 a year). The long-range cost would be 0.11 percent of taxable payroll. In the first year the cost would be \$280 million. The committee bill raises the earnings exemption from \$1,680 to \$2,000 per year.)
- No. 72
Dec. 16, 1970
(1129)
(Cannon) Reduces the aircraft use tax from two cents per pound of take-off weight to two cents for each pound in excess of 2,500. This reduction would not apply to jet powered aircraft.
- No. 73
Dec. 16, 1970
(1180)
(Cannon) Strikes out the provision of the committee bill under which States would be required to increase their standards of need for aged, blind, or disabled individuals by at least \$10 (\$15 for a couple); substitutes a provision requiring that the social security benefit increases received under the bill by recipients of aid to the aged, blind, or disabled be disregarded in determining the amount of their welfare grants.
- No. 74
Dec. 16, 1970
(1182)
(Harris, Javits, and McGovern) This amendment is offered to amendment No. 1097. Declares Congressional intent that the goal of assuring all citizens an adequate income and of eliminating poverty should be achieved through full Federal funding and administration.
- No. 75
Dec. 16, 1970
(1133)
(Harris, Javits, and McGovern) This amendment is offered to amendment No. 1097. Amends the Bennett-Ribicoff amendment to provide that Family Assistance benefits may not be denied an individual for refusal to accept employment the wages for which are less than the highest of (a) Federal minimum wage, (b) the State or local minimum wage, or (c) the prevailing wage in the area.
- No. 76
Dec. 16, 1970
(1134)
(Harris, Javits, and McGovern) This amendment is offered to amendment No. 1097. Strikes provision of Bennett-Ribicoff amendment which prohibits loss of benefits if mother refuses work or training because child care isn't provided and substitutes provision which states that work or training cannot be considered "suitable" if such training or employment requires a mother to be away from her home when such child (between the ages 6 and 16) was not attending school.

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
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Docket No. 1038—Continued

H.R. 17550—Continued

AMENDMENTS—Continued

- No. 77
Dec. 16, 1970
(1135)
- (Harris, Javits, and McGovern) This amendment is offered to amendment No. 1097. Amends the Bennett-Ribicoff amendment to provide annual revisions in the amount of Family Assistance benefits and State supplementary payments in accord with percentage changes in the median income of families in the United States.
- No. 78
Dec. 16, 1970
(1136)
- (Harris, Javits, and McGovern) This amendment is offered to amendment No. 1097. Strikes the provision creating an assumption that a stepparent's income is available for the support of his children if he is responsible for their support under State law and substitutes a new rule that State law be one of general applicability, also revises provisions relating to the obligation of a deserting parent to the U.S. when his family becomes entitled to assistance by substituting provisions limiting recoveries from deserting parent to amounts specified in court orders.
- No. 79
Dec. 16, 1970
(1137)
- (Harris, Javits, and McGovern) This amendment is offered to amendment No. 1097. Amends Ribicoff-Bennett amendment to provide Federal administration of State supplementary payment programs under the Family Assistance Plan.
- No. 80
Dec. 16, 1970
(1138)
- (Harris, Javits, and McGovern) This amendment is offered to amendment No. 1097. Amends the Ribicoff-Bennett amendment to require that State supplementary payments bring a recipient's total welfare payments up to at least the level they would have received under the State Aid to Families with Dependent Children program in October 1970. (The Ribicoff-Bennett amendment attempts to achieve a substantially similar result.)
- No. 81
Dec. 16, 1970
(1139)
- (Harris, Javits, and McGovern) Represents a revised version of Ribicoff-Bennett amendment No. 1097 incorporating modifications of Harris-Javits-McGovern amendments number 1132, 1133, 1134, 1135, 1136, 1137, and 1138.
- No. 82
Dec. 16, 1970
(1140)
- (Pell) Provides, on an optional basis, that a minister may be considered as an employee (rather than a self-employed person) of his church for purposes of paying social security taxes. In order for the election to be effective both the church and the minister would have to make the election. If such an election is made it could not be revoked.

TITLE AND DESCRIPTION

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

Docket No. 1038—Continued

H.R. 17550—Continued

AMENDMENTS—Continued

- No. 83
Dec. 17, 1970
(1141) (Mondale) Deletes the requirement that Medicare beneficiaries pay for or replace the first 3 pints of blood used. Cost \$16 million per year.
- No. 84
Dec. 17, 1970
(1142) (Mondale) Adds to Pt. A of Medicare (hospital insurance) coverage of maintenance drugs. Cost \$640 million per year.
- No. 85
Dec. 17, 1970
(1143) (Mondale) Limits the Pt. B Medicare premium (for physician's bills) which may be required to be paid by beneficiaries (currently \$5.30 monthly) to \$4 per month after 1970 and no more than \$3 per month after 1971. Federal general revenues would make up the difference between premium receipts and Part B program costs. First year cost \$600 million.
- No. 86
Dec. 17, 1970
(1144) (Mondale) Provides that for people with long-term employment their social security benefits will be based on their average high-10 years of earnings. (This is more generous than the existing rules.)
- No. 87
Dec. 17, 1970
(1145) (Mondale) Increases the exempt amount under the social security earnings test to \$200 a month (\$2400 a year.) The long-range cost would be 0.09 percent of taxable payroll. In the first year the cost would be \$220 million. (The Committee bill increases the earnings exemption from \$1680 per year to \$2000.)
- No. 88
Dec. 17, 1970
(1146) (Mondale) Provides that all cash wages paid in agricultural employment will be covered for social security purposes (both for taxes and benefits). Generally only wages of more than \$150 per year are covered today. The amendment also repeals crew leader provisions, thus treating migrant workers as employees of the farmer whose crops they are harvesting.
- No. 89
Dec. 17, 1970
(1147) (Kennedy, Yarborough, Saxbe, Mathias, Hart, Hughes, McGovern and Mondale) Transfers yearly 10 percent of the sums in the Catastrophic Health Insurance Trust Fund to a Health Resources Development Account. It would also appropriate \$100 million from the Hospital Insurance Trust Fund to this new account. Monies would be used for health planning, subsidizing coordinated system of comprehensive health care and recruiting and training of health personnel. First year cost: \$330 million.
- No. 90
Dec. 17, 1970
(1148) (Prouty) Amends the Tariff Schedules to eliminate all import duties on crude petroleum and petroleum products.

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
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Docket No. 1038—Continued

H.R. 17550—Continued

AMENDMENTS—Continued

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| <p>No. 91
Dec. 17, 1970
(1149)</p> | <p>(Prouty) Provides that imports of home heating (No. 2 fuel) shall not be limited by Presidential proclamation to Western Hemisphere sources and shall not be limited in quantity whenever the price of such oil from such sources, delivered to any port in the United States, exceeds the "consumer protection price." The "consumer protection" price shall be two cents per gallon less than the price of such oil produced in refineries in the United States delivered to such port.</p> |
| <p>No. 92
Dec. 17, 1970
(1150)</p> | <p>(Percy) Increases annual social security earnings limitation from \$2,000 in the Committee bill (\$1,680 under present law) to \$2,400.</p> |
| <p>No. 93
Dec. 17, 1970
(1151)</p> | <p>(Percy and Stevens) Adds requirements that in providing cash assistance and medical assistance to a blind individual. States may not take into account the financial responsibility of any other natural person unless the recipient (or applicant) is a spouse or child under age 21.</p> |
| <p>No. 94
Dec. 17, 1970
(1152)</p> | <p>(Hart, Kennedy, Proxmire, Goodell, Gore, Hughes, Inouye, McIntyre, McGovern, Mondale, Nelson, Pastore, Pell, Ribicoff) Makes the provisions of the national security clause (section 232 of the Trade Expansion Act of 1962) inapplicable to petroleum and petroleum products.</p> |
| <p>No. 95
Dec. 17, 1970
(1153)</p> | <p>(Hartke) Provides that in the case of individuals who have 40 or more quarters of social security coverage, one additional year of low earnings may be dropped from the computation of average monthly earnings (which determine benefit amounts) for each 40 quarters of coverage. The long-range cost would be 0.42 percent of taxable payroll.</p> |
| <p>No. 96
Dec. 17, 1970
(1154)</p> | <p>(Hartke) Repeals the social security earnings test. The long-range cost would be 0.6 percent of taxable payroll. In the first year the cost would be \$2.6 billion. (The Committee bill increases the earnings exemption from \$1,680 per year under existing law to \$2,000.)</p> |
| <p>No. 97
Dec. 17, 1970
(1155)</p> | <p>(Hartke) Provides 20 percent across-the-board social security increase with \$100 minimum (compared with 5 percent with \$67.20 minimum in the House bill, 10 percent with \$100 minimum in the Committee bill); increases taxable earnings to \$12,000 (from \$7,800 under present law, \$9,000 in the Committee bill); and increases employer-employee combined social security tax rates by 0.7 percent annually.</p> |

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
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Docket No. 1038—Continued

H.R. 17550—Continued

AMENDMENTS—Continued

- No. 98
Dec. 17, 1970
(1156)
- (Hartke) Amendment (a) adds coverage of dental care, eye care, dentures, eyeglasses, and hearing aids to Pt. B of Medicare (physicians' bills); and (b) increases Federal share of Pt. B premiums to two-thirds from present one-half, effective July 1, 1970. Cost: first year \$400 million.
- No. 99
Dec. 17, 1970
(1157)
- (Hartke) Authorizes the Railroad Retirement Board to select its own Carrier for Medicare. Under existing law, all carriers are selected by the Medicare administrators.
- No. 100
Dec. 17, 1970
(1158)
- (Williams of Delaware, Talmadge, Fannin, Cotton, Hansen, Hollings, McIntyre, Muskie, Pastore, Schweiker, and Thurmond) Provides for import quotas on textiles and footwear articles with authority to negotiate voluntary agreements with foreign countries governing the importation of such articles. The amendment would also provide the President with compensatory tariff reducing authority.
- No. 101
Dec. 18, 1970
(1159)
- (Metcalf) Revises definition of disability under the social security program so that a person would be considered disabled if he could not engage in substantial gainful activity "available to him within a reasonable distance from his residence" (rather than "substantial gainful work which exists in the national economy, regardless of whether such work exists in the immediate area in which he lives," as under present law.)
- No. 102
Dec. 18, 1970
(1160)
- (Case) Increases the minimum Federal matching toward Medicaid from the present 50 percent to 72 percent. First year cost: \$2.3 billion.
- No. 103
Dec. 18, 1970
(1161)
- (Hartke) Adds coverage to disabled persons under age 65 to Medicare. At present, only persons age 65 or over may qualify. Cost: \$2.8 billion.
- No. 104
Dec. 18, 1970
(1162)
- (Hartke) Adds coverage of all prescribed drugs to Pt. B of Medicare (the part which provides for coverage of physicians' bills). The Pt. B premium (presently \$10.60 per month) would need to be substantially increased to pay for this new benefit.
- No. 105
Dec. 18, 1970
(1163)
- (Curtis) Clarifies that Sec. 221, relating to limitations on reimbursement of capital expenditures by health facilities, does not apply to new construction under a plan to which the hospital was committed on Dec. 18, 1970.

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
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Docket No. 1038—Continued

H.R. 17550—Continued

AMENDMENTS—Continued

9.

- No. 106
Dec. 18, 1970
(1164)
- (Brooke, Case, Cotton, Griffin, Hart, Inouye, Javits, Kennedy, McGovern, McIntyre, Mondale, Muskie, Nelson, Pell, Proxmire, and Prouty) Strikes the provision of the national security clause, as written by the House in the Trade Act of 1970, and accepted by the Committee on Finance as an amendment to H.R. 17550, which would provide that any adjustment of imports under Sec. 232 of the Trade Expansion Act shall *not* be accomplished by the imposition or increase of any duty, or of any fee or charge having the effect of a duty.
- No. 107
Dec. 18, 1970
(1165)
- (Kennedy) Creates a National Council on Health Policy in the Office of the President consisting of three appointed members to establish a national health policy for the United States, \$700,000 (from general revenues) would be authorized as the first full year cost, rising thereafter to \$1 million per year.
- No. 108
Dec. 18, 1970
(1166)
- (Percy) Amendment (1) makes eligible for social security benefits a child legally adopted by a grandparent even after the grandparent has begun receiving social security benefits; and (2) makes a child who has not been legally adopted by a grandparent eligible for benefits based on the grandparent's earnings record if the child was living with and receiving at least half of his support from the grandparent prior to application for benefits. (The Committee bill generally simplifies and improves the present adoption rules; the feature presented by this amendment was considered but rejected by the Committee.)
- No. 109
Dec. 18, 1970
(1167)
- (Bayh) This amendment is offered to amendment No. 1097. Amends the Ribicoff-Bennett amendment to require that a test be conducted of a welfare program providing benefits of \$5,500 annually for a family of four.
- No. 110
Dec. 18, 1970
(1168)
- (Scott) Provides a 10 percent general benefit increase with a \$100 minimum primary insurance amount. The maximum average monthly earnings on which benefits could be based would be decreased to \$487 from \$650, under present law, and \$750 under the House-passed and Committee bills.
- No. 111
Dec. 18, 1970
(1169)
(Supersedes amendment No. 1097.)
- (Ribicoff and Bennett) See explanation for amendment No. 1097, p. 260.

TITLE AND DESCRIPTION

ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS
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Docket No. 1088—Continued

H.R. 17550—Continued

AMENDMENTS—Continued

- No. 112
Dec. 19, 1970
(1170)
- (Hart) Authorizes the President to eliminate the American Selling Price (ASP) system of valuing certain imports in accordance with an executive agreement concluded during the Kennedy Round of trade negotiations for which (agreement) no negotiating authority had been granted by Congress.
- No. 118
Dec. 19, 1970
(1171)
- (Harris, Javits, Nelson, Griffin, Mondale, Ribicoff, Brooke, Hart, Cranston, Mathias, McGovern, Yarborough, Bayh, Pearson, and Kennedy) Deletes the Committee amendment which prohibits the use of Federal funds for paying the salary or expenses of any person engaged in litigation, the purpose of which is to defeat any provision of the Social Security Act.
- No. 114
Dec. 19, 1970
(1172)
- (Harris and McGovern) Deletes the provisions in the House and Senate bills which seek to repeal the requirement that States move by 1977 to a comprehensive plan of Medicaid for needy persons in the States. It also would delete the Committee amendment which would repeal the year-by-year maintenance of effort requirement in the Medicaid program.
- No. 115
Dec. 22, 1970
(1179)
- (McCarthy) Amends the Interest Equalization Tax Act, by allowing an exemption for amounts invested by a mutual fund in Australian securities similar to present exemptions with respect to Japanese securities.
- No. 116
Dec. 23, 1970
(1181)
- (Prouty and Sarbe) Provides minimum annual income benefits for the aged.

Docket No. 1089

H.R. 17802★

June 4, 1970

To increase the public debt limit set forth in sec. 21 of the Second Liberty Bond Act.

(Bill provides an \$18 billion increase in the temporary debt ceiling from \$377 billion to \$395 billion for fiscal year 1971, with a permanent ceiling of \$380 billion thereafter.)

AMENDMENTS

- No. 1
June 29, 1970
(743)
- (Curtis, Hruska, Fannin, Proxmire, Thurmond, and Williams of Delaware) Suspends until Federal budget is balanced recent pay raise for Congressmen and Senators.

June 5, 1970.—Referred to Bureau of the Budget and Department of the Treasury.

June 18, 1970.—Public hearing.

June 23, 1970.—Adverse report from Bureau of the Budget on Senator Williams of Delaware floor amendment.

June 26, 1970.—Reported favorably to the Senate without amendment (S. Rept. 91-982.)

June 29, 1970.—Passed Senate without amendment by rollcall vote (No. 189) 64 yeas—19 nays (Congressional Record S10209) after taking the following action:

Amendments rejected:

Senator Curtis amendment 743, suspending recent pay raise for Congressmen and Senators until such time as the Federal budget is balanced by rollcall vote (No. 187) 29 yeas—50 nays (Congressional Record, S. 10201, June 29); and *Senator Williams of Delaware floor amendment* placing mandatory ceiling on expenditures for fiscal 1971 by rollcall vote (No. 188) 25 yeas—59 nays (Congressional Record, S10207, June 29).

June 30, 1970.—Signed by the President.

(Public Law 91-301)

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
Docket No. 1040	<p>June 24, 1970.—Referred to Bureau of the Budget, U.S. Tariff Commission, Post Office Department, Departments of the Treasury, State, Commerce, and Health, Education, and Welfare.</p> <p>July 20, 1970.—Favorable report from Department of State.</p> <p>July 23, 1970.—Analysis from U.S. Tariff Commission.</p> <p>July 23, 1970.—Report from Post Office Department. (No objection.)</p> <p>Aug. 5, 1970.—Noncommittal report from Department of the Treasury.</p> <p>Aug. 7, 1970.—Report from Department of Commerce. (No objection.)</p> <p>Sept. 8, 1970.—Referred to Department of Justice.</p> <p>Sept. 16, 1970.—Report from Department of Justice. (No comments.)</p> <p>Dec. 10, 1970.—Report from Department of Health, Education, and Welfare. (Favorable with suggested amendments.)</p> <p>Dec. 16, 1970.—Reported favorably to the Senate with committee amendment of a technical nature conforming the bill to the new provisions of the Postal Reorganization Act (S. Rept. 91-1472).</p> <p>Dec. 18, 1970.—Passed by the Senate with committee amendment by voice vote.</p> <p>Dec. 22, 1970.—House agreed to Senate amendment.</p> <p>Jan. 8, 1971.—Signed by the President.</p> <p style="text-align: right;">(Public Law 91-662.)</p>
<p>H.R. 4605★</p> <p style="text-align: right;">June 23, 1970</p> <p>To amend the Tariff Act of 1930 and the United States Code to remove the prohibitions against importing, transporting, and mailing in the U.S. mails articles for preventing conception. (Removes prohibitions against importing, transporting, and mailing in the United States articles for preventing conception. However, unsolicited mailing of articles to prevent conception and advertisement thereof is prohibited.)</p>	
Docket No. 1041	<p>June 24, 1970.—Referred to Bureau of the Budget, U.S. Tariff Commission, Departments of the Treasury, State, and Commerce.</p> <p>July 8, 1970.—Analysis from U.S. Tariff Commission.</p> <p>July 30, 1970.—Report from Office of Management and Budget. (No objection.)</p> <p>Aug. 3, 1970.—Favorable report from Department of the Treasury.</p> <p>Aug. 5, 1970.—Favorable report from Department of Commerce.</p> <p>Aug. 5, 1970.—Report from Department of State. (No objection.)</p> <p>Sept. 8, 1970.—Referred to Department of the Interior.</p> <p>Sept. 21, 1970.—Favorable report from Department of the Interior.</p> <p>Dec. 16, 1970.—Reported favorably to the Senate without amendment (S. Rept. 91-1465).</p> <p>Dec. 18, 1970.—Passed by the Senate without amendment by voice vote.</p> <p>Dec. 31, 1970.—Signed by the President.</p> <p style="text-align: right;">(Public Law 91-613.)</p>
<p>H.R. 6049★</p> <p style="text-align: right;">June 23, 1970</p> <p>To amend the definition of "metal bearing ores" in the Tariff Schedules of the United States. (Amends definition of "metal bearing ores" in order that manganese ores which have been roasted and sintered will be classified as manganese ore under item 001.27 of the Tariff Schedules.)</p>	

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFERS TO DAILY CONGRESSIONAL RECORD)
Docket No. 1042	June 24, 1970.—Referred to the Bureau of the Budget, U.S. Tariff Commission, Departments of the Treasury, State, and Commerce.
H.R. 9183★	June 23, 1970
To amend the Tariff Schedules of the United States to provide that imported articles which are exported and thereafter reimported to the United States for failure to meet sample or specifications shall, in certain instances be entered free of duty upon such reimportation.	July 13, 1970.—Report from Department of State. (No objection.)
AMENDMENTS	July 14, 1970.—Amdt. 775 referred to Bureau of the Budget, U.S. Tariff Commission, Departments of the Treasury, State, and Commerce.
No. 1	July 20, 1970.—Analysis from U.S. Tariff Commission.
July 13, 1970 (775)	(Yarborough) Permits the importation of certain jet engines for reconditioning and then exportation without duty.
	July 28, 1970.—Report from Bureau of the Budget. (No objection.)
	Aug. 14, 1970.—Report from Department of the Treasury. (No comments.)
	Sept. 8, 1970.—Amdt. 775 referred to the Federal Aviation Administration.
	Nov. 6, 1970.—Favorable report from Department of Commerce.
	Dec. 2, 1970.—Report from Department of the Treasury. (Favorable with an amendment.)
	Dec. 10, 1970.—Report from Department of State on amendment 775. (No objection.)
	Dec. 10, 1970.—Report from Bureau of the Budget on amendment 775. (Favorable with suggested amendments.)
	Dec. 14, 1970.—Report from Department of Commerce. (Defers to Department of the Treasury and Tariff Commission.)
	Dec. 16, 1970.—Reported favorably to the Senate without amendment (S. Rept. 91-1467).
	Dec. 18, 1970.—Passed by the Senate without amendment by voice vote.
	Dec. 31, 1970.—Signed by the President. (Public Law 91-615)
Docket No. 1048	June 24, 1970.—Referred to Bureau of the Budget and Department of the Treasury.
H.R. 16506★	June 23, 1970
To amend the Internal Revenue Code of 1954 to clarify the applicability of the exemption from income taxation of cemetery corporations.	Sept. 28, 1970.—Report from Bureau of the Budget. (No objection.)
	Sept. 30, 1970.—Report from Department of the Treasury. (Does not oppose.)
	Dec. 16, 1970.—Reported favorably to the Senate without amendment (S. Rept. 91-1470).
	Dec. 18, 1970.—Passed by the Senate without amendment by voice vote.
	Dec. 31, 1970.—Signed by the President. (Public Law 91-618)

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFERS TO DAILY CONGRESSIONAL RECORD)
Docket No. 1044	
H.R. 16745★	June 23, 1970
To exempt shrimp vessels from the duty imposed on repairs made to, and repair parts equipments purchased for, U.S. vessels in foreign countries, and for other purposes.	<p>June 24, 1970.—Referred to Bureau of the Budget, U.S. Tariff Commission, Departments of the Treasury, State, and Commerce.</p> <p>July 21, 1970.—Analysis from U.S. Tariff Commission.</p> <p>July 23, 1970.—Report from Department of State. (No objection.)</p> <p>Aug. 7, 1970.—Referred to Department of the Interior.</p> <p>Nov. 10, 1970.—Favorable (with amendments) report from Department of the Interior.</p> <p>Aug. 8, 1970.—Noncommittal report from Department of the Treasury.</p> <p>Dec. 15, 1970.—Report from Bureau of the Budget. (No objection if amended.)</p> <p>Dec. 30, 1970.—Report from Department of Commerce. (Favorable with amendment.)</p> <p>Dec. 16, 1970.—Reported favorably to the Senate with committee amendments:</p> <ul style="list-style-type: none"> (a) extending exemption to any "special service" vessel of the United States not used primarily to carry passengers or cargo, and (b) applying the exemption only to repairs made after the first 6 mos. of any voyage in which such vessel operated in international or foreign waters for a period of 2 years or more (S. Rept. 91-1474). <p>Dec. 18, 1970.—Passed by the Senate with committee amendments by voice vote (Congressional Record S20574-5).</p> <p>Dec. 22, 1970.—House agreed to Senate amendments.</p> <p>Jan. 5, 1971.—Signed by the President. (Public Law 91-654.)</p>

Docket No. 1045	
H.R. 17473★	June 23, 1970
To extend the period for filing certain manufacturers claims for floor stocks refunds under sec. 209(b) of the Excise Tax Reduction Act of 1965.	<p>June 24, 1970.—Referred to Bureau of the Budget and Department of the Treasury.</p> <p>Sept. 25, 1970.—Report from Department of the Treasury. (No objection.)</p> <p>Sept. 25, 1970.—Report from Bureau of the Budget. (No objection.)</p> <p>Dec. 16, 1970.—Reported favorably to the Senate with committee amendment (text of H.R. 17917—moving expense deductions) (S. Rept. 91-1476).</p> <p>Dec. 18, 1970.—Passed by the Senate with committee amendment by voice vote (Congressional Record S20575-9) after taking the following action:</p> <p>Adopted: <i>Hollings</i> amendment (text of S. 3854) for the relief of the estate of Martha W. Brice, and <i>Miller</i> amendment designed to cure a defect in the minimum income tax law attached to the Tax Reform Act of 1969 relative to carry-backs and carryovers.</p> <p>Dec. 22, 1970.—House agrees to Senate amendments with an amendment which deletes the <i>Miller</i> amendment described above. (See H.R. 16199, Doc. 1035.)</p> <p>Dec. 22, 1970.—Senate agrees to the House amendment to the Senate amendment.</p> <p>Jan. 2, 1971.—Signed by the President. (Public Law 91-642.)</p>
AMENDMENTS	
(No 1) Dec. 15, 1970 (1106)	(Hollings and Thurmond) For the relief of the estate of Martha W. Brice.

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFERS TO DAILY CONGRESSIONAL RECORD)
Docket No. 1046	July 8, 1970.—Referred to Bureau of the Budget, and Department of the Treasury.
H.R. 10517★	July 7, 1970
To amend certain provisions of the Internal Revenue Code of 1954 relating to distilled spirits, and for other purposes.	Sept. 25, 1970.—Report from Department of the Treasury. (No objection.) Sept. 25, 1970.—Report from Bureau of the Budget. (No objection.) Dec. 16, 1970.—Reported favorably to the Senate without amendment (S. Rept. 91-1466). Dec. 19, 1970.—Passed by the Senate by voice vote (Congressional Record S20824-27) after taking the following action: Adopted: <i>Holland amendment</i> relative to the tax status on distilled spirits imported in bulk containers from Puerto Rico and the Virgin Islands. Dec. 22, 1970.—House agreed to Senate amendment. Jan. 8, 1971.—Signed by the President. (Public Law 91-659.)
AMENDMENTS	
No. 1 (Holland) Changes tax treatment of distilled spirits imported in bulk containers.	
Dec. 16, 1970 (1131)	
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Docket No. 1047	July 8, 1970.—Referred to Bureau of the Budget, Departments of the Treasury, and Agriculture.
H.R. 15979★	July 7, 1970
To provide that the interest on certain insured loans sold out of the Agricultural Credit Insurance Fund shall be included in gross income.	July 27, 1970.—Favorable report from Department of the Treasury. July 27, 1970.—Favorable report from Department of Agriculture. July 30, 1970.—Favorable report from Office of Management and Budget. Dec. 18, 1970.—Reported favorably to the Senate without amendment (S. Rept. 91-1469). Dec. 18, 1970.—Passed by the Senate without amendment by voice vote (Congressional Record S20571-2). Dec. 31, 1970.—Signed by the President. (Public Law 91-617)
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Docket No. 1048	July 8, 1970.—Referred to Bureau of the Budget, U.S. Tariff Commission, Departments of State, Commerce, and Treasury.
H.R. 17068★	July 7, 1970
To amend the Tariff Schedules of the United States to provide for a partial exemption from duty for aircraft manufactured or produced in the United States with the use of foreign components imported under temporary importation bond. (Bill provides a partial exemption from duty for returned American aircraft which were manufactured in the United States with the use of foreign components which had been entered duty-free under bond.)	Sept. 8, 1970.—Favorable report from Department of Commerce. Sept. 8, 1970.—Referred to Federal Aviation Administration. Nov. 16, 1970.—Noncommittal report from Department of the Treasury. Nov. 18, 1970.—Report from Department of State. (No objection.) Nov. 18, 1970.—Report from Bureau of the Budget. (No objection.) Dec. 16, 1970.—Reported favorably to the Senate (S. Rept. 91-1475) with committee amendment providing that upon exportation of jet aircraft engines that have been overhauled or rebuilt in the United States with the use of imported merchandise, the duties paid on such imported merchandise shall be refunded. Dec. 18, 1970.—Passed by the Senate with committee amendment by voice vote (Congressional Record S20575). Dec. 22, 1970.—House agrees to Senate amendment with an amendment which restricts the committee amendment described above to jet aircraft engines "manufactured or produced abroad". Dec. 31, 1970.—Senate agrees to the House amendment to the Senate amendment. Jan. 12, 1971.—Signed by the President. (Public Law 91-692.)

ACTION

TITLE AND DESCRIPTION

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

TITLE AND DESCRIPTION	ACTION
Docket No. 1049 H.R. 18253 July 21, 1970	July 22, 1970.—Referred to Bureau of the Budget, Veterans' Administration, Departments of Defense, and Treasury.
To increase the availability of guaranteed home loan financing for veterans and to increase the income of the national service life insurance fund. (Bill establishes a National Service Life Insurance Investment Fund to purchase guaranteed GI home loans of up to \$30,000 secured by a single family dwellings; up to \$5 billion could be transferred from the NSLI Trust Fund to the new Investment Fund between enactment and June 30, 1974, pursuant to appropriation acts, with the limitation that in any one year only an amount equal to the amount of investments maturing in that year could be transferred.)	
Docket No. 1050 H.R. 15911★ Sept. 22, 1970	Sept. 28, 1970.—Referred to Bureau of the Budget, Veterans' Administration, Departments of Defense and Treasury. Dec. 15, 1970.—Noncommittal report from Department of the Army. Dec. 15, 1970.—Reported favorably to the Senate (S. Rept. 91-1439) with committee amendment (text of S. 3385). Dec. 17, 1970.—Passed by the Senate by voice vote with committee amendment (Congressional Record S20402-3); subsequently reconsidered and passed by the Senate by voice vote after disagreeing to the committee amendment (Congressional Record S20416, S20466-8). Dec. 24, 1970.—Signed by the President. (Public Law 91-588.)
To amend title 38 of the United States Code to increase the rates, income limitations, and aid and attendance allowances relating to payment of pension and parents' dependency and indemnity compensation; to exclude certain payments in determining annual income with respect to such pension and compensation; to make the Mexican border period a period of war for the purposes of such title, and for other purposes. (Bill: (1) provides increases for veterans, widows, and orphans pensions and parents dependency and indemnity compensation up to 10% for persons with little income other than pension; (2) increases income limitations from \$2,000 to \$2,300 for veterans, widows with no dependents; and from \$3,200 to \$3,500 for veterans and widows with dependents; (3) removes annual income report requirement for persons 72 and over who have received a pension for at least 2 years; (4) excludes additional items from consideration as income for purposes of determining amount of pension; (5) makes eligible for pension benefits persons serving on Mexican border prior to World War I.)	
Docket No. 1051 H.R. 18448 Sept. 22, 1970	Sept. 25, 1970.—Referred to Bureau of the Budget, Veterans' Administration, Departments of Defense and Treasury. Sept. 30, 1970.—Adverse report from Veterans' Administration. Nov. 27, 1970.—Adverse report from Bureau of the Budget. Dec. 16, 1970.—Noncommittal report from Department of the Army.
To provide mortgage protection life insurance for service-connected disabled veterans who have received grants for specially adapted housing. (Authorizes Veterans' Administration to purchase mortgage protection life insurance of up to \$30,000 for totally disabled veterans whose disability is service-connected and who are eligible to participate in the Veterans' Administration specially adapted housing program.	

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFERS TO DAILY CONGRESSIONAL RECORD)
<p>Docket No. 1053</p> <p>H.R. 19444 Oct. 1, 1970</p> <p>To authorize for a temporary period the expenditure from the Airport and Airway Trust Fund of amounts for the training and salary and expenses of guards to accompany aircraft operated by U.S. air carriers, to raise revenue for such purpose, and to amend sec. 7275 of the Internal Revenue Code of 1954 with respect to airline tickets and advertising.</p>	<p>Oct. 2, 1970.—Referred to Bureau of the Budget, Federal Aviation Agency, Departments of Transportation and Treasury.</p> <p>Oct. 6, 1970.—Public hearings. (Printed.)</p> <p>Oct. 15, 1970.—Report from Federal Aviation Administration stating their report is contained in Secretary of Transportation's statement in public hearings.</p> <p>Dec. 10, 1970.—Favorable report from Bureau of the Budget.</p> <p>Dec. 11, 1970.—Favorable report from Department of the Treasury.</p> <p>Dec. 15, 1970.—Favorable report from Office of the Deputy Attorney General.</p>
<p>Docket No. 1053</p> <p>H.R. 18970★ Nov. 20, 1970</p> <p>To amend the tariff and trade laws of the United States, and for other purposes.</p>	<p>Oct. 9 and 12, 1970.—Public hearings held on amendments 925 and 1009 to H.R. 17550, each of which incorporates the text of H.R. 18970.</p> <p>Nov. 24, 1970.—Referred to Bureau of the Budget, U.S. Tariff Commission, Special Representative for Trade Negotiations, Office of Emergency Preparedness, and Departments of the Treasury, State, Commerce, Interior, Agriculture, and Labor.</p> <p><i>(See H.R. 17550, Doc. 1038, for further action)</i></p>
<p>Docket No. 1054</p> <p>H.R. 19668★</p> <p>To amend the Internal Revenue Code of 1954 to accelerate the collection of estate and gift taxes, to continue excise taxes on passenger automobiles and communications services, and for other purposes.</p>	<p>Dec. 16, 1970.—Bill was ordered placed on the Senate calendar and was not referred to committee.</p> <p><i>(See H.R. 16199, Doc. 1035 for further action)</i></p>
<p>Docket No. 1055</p> <p>H.R. 19567★ Dec. 19, 1970</p> <p>To continue until the close of June 30, 1971, the International Coffee Agreement Act of 1968.</p>	<p>Dec. 30, 1970.—Reported favorably to the Senate without amendment (S. Rept. 91-1534).</p> <p>Dec. 30 and 31, 1970.—Debated and passed by the Senate without amendment by voice vote (Congressional Record S21588, S21666, S21679-80).</p> <p>Jan. 12, 1971.—Signed by the President.</p> <p><i>(Public Law 91-694)</i></p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFERS TO DAILY CONGRESSIONAL RECORD)
<p>Docket No. 1056</p> <p>H.R. 14233★</p> <p>Dec. 22, 1970</p> <p>To modify ammunition recordkeeping requirements.</p>	<p>Dec. 28, 1970.—Referred to Bureau of the Budget and Departments of the Treasury and Justice.</p> <p>Dec. 31, 1970.—Reported favorably to the Senate without amendment. (S. Rept. 91-1524).</p> <p><i>(Died on the Senate Calendar)</i></p>
<p>Docket No. 1057</p> <p>H.R. 6742</p> <p>Dec. 28, 1970</p> <p>To amend the Internal Revenue Code of 1954 to provide a longer period of time for disposition of certain assets in the case of regulated investment companies furnishing capital to development companies.</p>	
<p>Docket No. 1058</p> <p>H.R. 7626★</p> <p>Dec. 23, 1970</p> <p>To amend the Tariff Schedules of the United States with respect to tariff classification of certain sugars, sirups, and molasses, and for other purposes.</p> <p>(Provides a reduced rate of duty on imported industrial sugars.)</p>	<p>Dec. 30, 1970.—Reported favorably to the Senate without amendment. (S. Rept. 91-1523).</p> <p>Dec. 31, 1970.—Passed by the Senate without amendment by voice vote.</p> <p>Jan. 12, 1971.—Signed by the President.</p> <p><i>(Public Law 91-674.)</i></p>
<p>Docket No. 1059</p> <p>H.R. 10675★</p> <p>Dec. 23, 1970</p> <p>To amend the Tariff Schedules of the United States to permit the importation of upholstery regulators, upholsterer's regulating needles, and upholsterer's pins free of duty.</p>	<p>Dec. 30, 1970.—Reported favorably to the Senate with committee amendment increasing the dutiable rate of haircloth (including human hair) to a compound rate of 22½ cents per pound plus 40 percent ad valorem (S. Rept. 91-1539).</p> <p>Dec. 31, 1970.—Passed by the Senate with committee amendment by voice vote (Congressional Record S21828-9).</p> <p><i>(Died in the House)</i></p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFERS TO DAILY CONGRESSIONAL RECORD)
<p>Docket No. 1060</p> <p>H.R. 14995★ Dec. 23, 1970</p> <p>To provide for the free entry of a carillon for the use of the University of California at Santa Barbara.</p>	<p>Dec. 30, 1970.—Reported favorably to the Senate with committee amendment (text of S. 2660—providing for the duty-free entry of a mass spectrometer for the New England Institute of Ridgefield, Conn.) (S. Rept. 91-1549).</p> <p>Dec. 31, 1970.—Passed Senate with committee amendment by voice vote (Congressional Record S21681). <i>(Died in the House)</i></p>
<p>Docket No. 1061</p> <p>H.R. 17658★ Dec. 28, 1970</p> <p>To provide floor stock refunds in the case of cement mixers.</p>	<p>Dec. 30, 1970.—Reported favorably to the Senate without amendment (S. Rept. 91-1525).</p> <p>Dec. 31, 1970.—Passed Senate without amendment.</p> <p>Jan. 12, 1971.—Signed by the President. <i>(Public Law 91-678.)</i></p>
<p>Docket No. 1062</p> <p>H.R. 17917★ Dec. 23, 1970</p> <p>To amend the Tax Reform Act of 1969. (Extends for 6 months the nontaxability of certain employee moving expenses.)</p>	<p>Dec. 30, 1970.—Reported favorably to the Senate (S. Rept. 91-1541) with committee amendment deleting the House language from the bill as these provisions were passed by the Senate as an amendment to H.R. 17473, Doc. 1045, and substituting language extending tax treatment presently available to multi-employer union-negotiated pension plans to single-employer union-negotiated pension plans.</p> <p>Dec. 31, 1970.—Passed Senate with committee amendments by voice vote (Congressional Record S21830-1) after taking the following action: Amendment withdrawn: <i>McCarthy</i> amendment to transfer title to the District stadium to the Department of the Interior and provide a 5-percent tax on all admissions to the stadium for athletic events.</p> <p>Jan. 2, 1971.—House agreed to Senate amendments.</p> <p>Jan. 12, 1971.—Signed by the President. <i>(Public Law 691.)</i></p>
<p>Docket No. 1063</p> <p>H.R. 17984★ Dec. 28, 1970</p> <p>To amend the Tax Reform Act of 1969. (Provides additional transitional rules relating to nonrecognition of gain to corporations which use appreciated property to redeem their own stock.)</p>	<p>Dec. 30, 1970.—Reported favorably to the Senate (S. Rept. 91-1542) with committee amendments providing for nonrecognition of gain when stock of an operating corporation is distributed by a holding company created to provide an equity compensation plan for its employees.</p> <p>Dec. 31, 1970.—Passed Senate with committee amendments by voice vote (Congressional Record S21681).</p> <p>Jan. 2, 1971.—House agreed to Senate amendments.</p> <p>Jan. 12, 1971.—Signed by the President. <i>(Public Law 91-675.)</i></p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFERS TO DAILY CONGRESSIONAL RECORD)
<p>Docket No. 1064</p> <p>H.R. 18251★ Dec. 28, 1970</p> <p>To amend the Internal Revenue Code of 1954 to provide refunds in the case of certain uses of tread rubber.</p>	<p>Dec. 30, 1970.—Reported favorably to the Senate (S. Rept. 91-1543) with committee amendment providing for refund of excise tax on distilled spirits which are used for nonbeverage purposes where claims for refund were filed on or after the first day of the 90th Congress.</p> <p>Jan. 2, 1971.—Passed Senate with committee amendments by voice vote (Congressional Record S21784-5). (Died in the House)</p>
<p>Docket No. 1065</p> <p>H.R. 16693★ Dec. 28, 1970</p> <p>To amend sec. 165(1) of the Internal Revenue Code of 1954. (Provides for the deduction of certain additional Cuban expropriation losses.)</p>	<p>Dec. 30, 1970.—Reported favorably to the Senate (S. Rept. 91-1544) with committee amendment providing that a foreign expropriation loss arising from expropriation of property by the Cuban Government may be carried over as a net operating loss for 15 years following the taxable year of such loss.</p> <p>Dec. 31, 1970.—Passed Senate with committee amendments by voice vote (Congressional Record S21829).</p> <p>Jan. 12, 1971.—Signed by the President. (Public Law 91-677.)</p>
<p>Docket No. 1066</p> <p>H.R. 19118★ Dec. 28, 1970</p> <p>To provide for the free entry of a 61-note cast bell carillon and a 42-note subsidiary cast bell carillon for the use of Indiana University, Bloomington, Ind.</p>	<p>Dec. 30, 1970.—Reported favorably to the Senate without amendment (S. Rept. 91-1528).</p> <p>Dec. 31, 1970.—Passed Senate without amendment by voice vote.</p> <p>Jan. 11, 1971.—Signed by the President. (Private Law 91-246.)</p>
<p>Docket No. 1067</p> <p>H.R. 19242★ Dec. 28, 1970</p> <p>To amend sec. 278 of the Internal Revenue Code of 1954 to extend its application from citrus groves to almond groves.</p>	<p>Dec. 30, 1970.—Reported favorably to the Senate without amendment (S. Rept. 91-1529).</p> <p>Dec. 31, 1970.—Passed Senate with Long floor amendment (text of S. 4367—requiring that airline tickets and advertising show the total cost of taxable transportation by air), by voice vote (Congressional Record S21826-7, S21832-3).</p> <p>Jan. 2, 1971.—House agreed to Senate amendment.</p> <p>Jan. 12, 1971.—Signed by the President. (Public Law 91-680.)</p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFERS TO DAILY CONGRESSIONAL RECORD)
<p>Docket No. 1068</p> <p>H.R. 19369★ Dec. 28, 1970</p> <p>To amend sec. 165(g) of the Internal Revenue Code of 1954 which provides for treatment of losses on worthless securities.</p>	<p>Dec. 30, 1970.—Reported favorably to the Senate without amendment. (S. Rept. 91-1530).</p> <p>Dec. 31, 1970.—Passed Senate without amendment.</p> <p>Jan. 12, 1971.—Signed by the President. (Public Law 91-687.)</p>
<p>Docket No. 1069</p> <p>H.R. 19391★ Dec. 28, 1970</p> <p>To amend the Tariff Act of 1930 to grant to the transferee of merchandise in bonded warehouse the right to administrative review of customs decisions.</p>	<p>Dec. 30, 1970.—Reported favorably to the Senate without amendment. (S. Rept. 91-1531).</p> <p>Dec. 31, 1970.—Passed Senate without amendment by voice vote (Congressional Record S21827).</p> <p>Jan. 12, 1971.—Signed by the President. (Public Law 91-685.)</p>
<p>Docket No. 1070</p> <p>H.R. 19470★ Dec. 28, 1970</p> <p>To amend title XVIII of the Social Security Act to modify the nursing service requirement and certain other requirements which an institution must meet in order to qualify as a hospital thereunder so as to make such requirements more realistic insofar as they apply to smaller institutions.</p>	<p>Dec. 31, 1970.—Committee discharged from further consideration. (Congressional Record S21822).</p> <p>Dec. 31, 1970.—Passed Senate without amendment by voice vote. (Congressional Record S21822-3).</p> <p>Jan. 12, 1971.—Signed by the President. (Public Law 91-690.)</p>
<p>Docket No. 1071</p> <p>H.R. 19526★ Dec. 28, 1970</p> <p>To eliminate the duty on natural rubber containing fillers, extenders, pigments, or rubber-processing chemicals.</p>	<p>Dec. 30, 1970.—Reported favorably to the Senate without amendment. (S. Rept. 91-1532). (Died on Senate Calendar)</p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFERS TO DAILY CONGRESSIONAL RECORD)
<p>Docket No. 1072</p> <p>H.R. 19562★ Dec. 23, 1970</p> <p>To amend the Internal Revenue Code of 1954 with respect to certain statutory mergers.</p>	<p>Dec. 30, 1970.—Reported favorably to the Senate without amendment (S. Rept. 91-1533).</p> <p>Dec. 31, 1970.—Passed Senate without amendment by voice vote (Congressional Record S21827-8).</p> <p>Jan. 12, 1971.—Signed by the President. (Public Law 91-693.)</p>
<p>Docket No. 1073</p> <p>H.R. 19566 Dec. 23, 1970</p> <p>Relating to the interest rate under the Renegotiation Act of 1951.</p>	<p>Dec. 30, 1970.—Considered in executive session but not acted upon.</p>
<p>Docket No. 1074</p> <p>H.R. 19670★ Dec. 23, 1970</p> <p>To suspend the duties on certain bicycle parts and accessories until the close of Dec. 31, 1973.</p>	<p>Dec. 30, 1970.—Reported favorably to the Senate without amendment (S. Rept. 91-1536).</p> <p>Dec. 31, 1970.—Passed Senate without amendment (Congressional Record S21828).</p> <p>Jan. 12, 1971.—Signed by the President. (Public Law 91-689.)</p>
<p>Docket No. 1075</p> <p>H.R. 19686★ Dec. 23, 1970</p> <p>To amend sec. 367 of the Internal Revenue Code of 1954.</p> <p>(Provides rules governing the issuance of advance rulings by the Internal Revenue Service with respect to certain transactions with foreign corporations.)</p>	<p>Dec. 30, 1970.—Reported favorably to the Senate (S. Rept. 91-1545) with committee amendment striking that portion of the House-passed bill providing that the advance ruling requirement for tax-free exchanges involving foreign corporations be extended to include situations in which one or more persons transfer property to a controlled foreign corporation as a contribution to the capital of the corporation.</p> <p>Dec. 31, 1970.—Passed Senate by voice vote after rejecting the committee amendment (Congressional Record S21831-2).</p> <p>Jan. 12, 1971.—Signed by the President. (Public Law 91-681.)</p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFERS TO DAILY CONGRESSIONAL RECORD)
<p>Docket No. 1076</p> <p>H.R. 19774★ Dec. 28, 1970</p> <p>To amend the Internal Revenue Code of 1954 to provide that in certain cases a spouse will be relieved of liability arising from a joint income tax return.</p>	<p>Dec. 30, 1970.—Reported favorably to the Senate without amendment. (S. Rept. 91-1537).</p> <p>Dec. 31, 1970.—Passed Senate without amendment by voice vote (Congressional Record S21828).</p> <p>Jan. 12, 1971.—Signed by the President. (Public Law 91-679.)</p>
<p>Docket No. 1077</p> <p>H.R. 19881★ Dec. 28, 1970</p> <p>Consolidated return of life insurance companies.</p> <p>(Provides that life insurance companies which file consolidated tax returns are to compute the amount of their investment yield which is taken into account in determining their taxable income as if they were filing separate returns and that life insurance companies which previously filed consolidated returns under the 1959 act may elect to refile on a completely separate basis for those prior years.)</p>	<p>Dec. 30, 1970.—Reported favorably to the Senate (S. Rept. 91-1546) with committee amendment permitting insurance companies whose tax would be increased by the new 3-year capital loss carry back provision to elect not to have the new provision apply to carry losses back to years before 1970.</p> <p>Dec. 31, 1970.—Passed Senate with committee amendment by voice vote (Congressional Record S21829-30).</p> <p>Jan. 2, 1971.—House agreed to Senate amendments.</p> <p>Jan. 12, 1971.—Signed by the President. (Public Law 91-688.)</p>
<p>Docket No. 1078</p> <p>H.R. 19915★ Dec. 28, 1970</p> <p>To make permanent the existing temporary provision for disregarding income of old-age, survivors, and disability insurance and railroad retirement recipients in determining their need for public assistance.</p>	<p>Dec. 31, 1970.—Committee discharged from further consideration (Congressional Record S21834).</p> <p>Jan. 2, 1971.—Passed Senate by voice vote (Congressional Record S21735-6) after adopting Long amendment in the nature of a substitute extending the "pass-along" provision through December 1971).</p> <p>Jan. 2, 1971.—House agreed to Senate amendment.</p> <p>Jan. 11, 1971.—Signed by the President. (Public Law 91-669.)</p>
AMENDMENT	
<p>No. 1</p> <p>Dec. 31, 1970 (Long) In the nature of a substitute. Extends the provision through December 1971.</p> <p>1183</p>	

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFERS TO DAILY CONGRESSIONAL RECORD)
<p>Docket No. 1079</p> <p>H.R. 322★ Dec. 29, 1970</p> <p>To amend the Internal Revenue Code of 1954 to modify the provisions relating to taxes on wagering to insure the constitutional rights of taxpayers, to facilitate the collection of such taxes, and for other purposes.</p>	<p>Dec. 30, 1970.—Reported favorably to the Senate without amendment (S. Rept. 91-1521). (Died on the Senate Calendar)</p>
<p>Docket No. 1080</p> <p>H.R. 6562★ Dec. 29, 1970</p> <p>To amend certain provisions of the Internal Revenue Code of 1964 relating to beer, and for other purposes.</p>	<p>Dec. 30, 1970.—Reported favorably to the Senate without amendment. (S. Rept. 91-1522). Dec. 31, 1970.—Passed Senate without amendment by voice vote (Congressional Record S21823-4). Jan. 12, 1971.—Signed by the President. (Public Law 91-673.)</p>
<p>Docket No. 1081</p> <p>H.R. 17948★ Dec. 29, 1970</p> <p>To amend sec. 47 of the Internal Revenue Code of 1964 to allow aircraft to be leased for temporary use outside the United States without a recapture of the investment credit.</p>	<p>Dec. 30, 1970.—Reported favorably to the Senate without amendment. (S. Rept. 91-1526). Dec. 31, 1970.—Passed Senate without amendment by voice vote (Congressional Record S21825-6). Jan. 12, 1971.—Signed by the President. (Public Law 91-676.)</p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFERS TO DAILY CONGRESSIONAL RECORD)
<p>Docket No. 1082</p> <p>H.R. 18549★ Dec. 29, 1970</p> <p>To amend secs. 902(b) and 902(c) of the Internal Revenue Code of 1954 to reduce the 50-percent requirement to 10 percent between first and second levels and to include third-level foreign corporations in the tax credit structure if the 10-percent test is met.</p>	<p>Dec. 30, 1970.—Reported favorably to the Senate without amendment (S. Rept. 91-1537).</p> <p>Dec. 31, 1970.—Passed Senate without amendment by voice vote (Congressional Record S21826).</p> <p>Jan. 12, 1971.—Signed by the President. (Public Law 91-684.)</p>
<p>Docket No. 1083</p> <p>H.R. 19627★ Dec. 29, 1970</p> <p>To amend sec. 1372 of the Internal Revenue Code of 1954, relating to passive investment income.</p> <p>(Provides that for purposes of applying the passive investment income test, a capital gain occurring upon the liquidation of a corporation is not to be considered as passive income for subchapter S purposes, if the corporation involved had more than a 50-percent interest of each class of the stock of the liquidated corporation. Manner in which the gain is to be taken into account for other tax purposes is not changed.)</p>	<p>Dec. 30, 1970.—Reported favorably to the Senate without amendment (S. Rept. 91-1535).</p> <p>Dec. 31, 1970.—Passed Senate without amendment by voice vote (Congressional Record S21828).</p> <p>Jan. 12, 1971.—Signed by the President. (Public Law 91-683.)</p>
<p>Docket No. 1084</p> <p>H.R. 19790★ Dec. 29, 1970</p> <p>Relating to the income tax treatment of certain sales of real property by a corporation.</p> <p>(Provides that a corporation which had held land for more than 25 years at the time of its sale and acquired that land before 1934 as a result of a foreclosure of liens, may subdivide and sell that land and pay capital gains tax rather than ordinary income tax on the proportion of the gain exceeding 5 percent of the selling price.)</p>	<p>Dec. 30, 1970.—Reported favorably to the Senate without amendment (S. Rept. 91-1538).</p> <p>Dec. 31, 1970.—Passed Senate without amendment by voice vote (Congressional Record S21828).</p> <p>Jan. 12, 1971.—Signed by the President. (Public Law 91-686.)</p>

ADDENDUM TO THE HOUSE BILL SECTION

H.R. 13270—THE TAX REFORM ACT OF 1969

The development of the Tax Reform Act of 1969 is set forth on the following pages in four stages: (1) the House bill (H.R. 13270), (2) the Committee on Finance bill, (3) the Senate floor amendments, and (4) the Conference action.

An effort has been made to correlate as much as possible those sections in each category which are related, by referring to corresponding page and line numbers. Because of the way in which the legislation developed there will not always be an interrelation among all of the four categories and the relationship will not always be an exact one.

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H.R. 13270 as Passed by the House

Private Foundations:

- 1 (1) A 7½ percent tax is placed on net investment income (p. 293, l. 2; p. 307, l. 28; p. 313, l. 1).
- 2 (2) Change of status by an existing private foundation to some other form of exempt organization cannot be made until it repays the
3 tax benefits it and substantial contributors have realized since its inception or since 1913, whichever is later. New organizations must
4 notify the Secretary that they wish to be exempt to be so treated and old organizations that do not notify the Secretary that they
5 are not private foundations will be presumed to be private foundations. A private foundation will not be tax-exempt unless its gov-
6 erning instrument contains certain specific provisions (p. 294, ls. 17-29; p. 314, ls. 43-55).
- 7 (3) A private foundation is defined as any organization described in 501(c)(3) except certain organizations which are primarily publicly
8 supported or concerned with testing for public safety (p. 294, ls. 30-41; p. 309, ls. 4, 36; p. 314, ls. 57-68; p. 315, ls. 1-5).
- 9 (4) Self-dealing is taxed both to the disqualified persons and foundation managers who participate. The initial tax is 5 percent on the self-
10 dealer and 2½ percent on the foundation manager (up to \$10,000). It is drastically increased if the self-dealing is not timely corrected
11 (200 percent and 60 percent.) Self-dealing between disqualified persons and private foundations is generally defined and may include
12 sales or exchanges, the furnishing of goods and services, payment of compensation, transfers, and agreements to make payments to a
13 government official (p. 293, ls. 4-20; p. 313, ls. 3-17).
- 14 (5) Failure to distribute income incurs a tax of 15 percent of the undistributed income initially and 100 percent if the situation is not
15 timely corrected. A minimum investment return of 5 percent of the fair market value of foundation assets is required. Qualifying
16 distributions are defined and the tax is made inapplicable to private operating foundations which are also defined (p. 293, ls. 21-32;
17 p. 294, ls. 42-47; p. 307, l. 5; p. 313, ls. 18-32; p. 315, ls. 6-12).
- 18 (6) Excess business holdings are taxed initially at 5 percent of their value and 200 percent if not timely corrected. Private foundations
19 and disqualified persons together are not allowed to own more than 20 percent of the voting stock of a business enterprise, unless
20 they do not have effective control, in which case they may own 35 percent. For existing foundations 10 percent of excess business
21 holdings must be disposed of in 2 years, one-third in 5 years and ownership of less than 50 percent voting stock interest must be
22 attained, and all of the excess holdings in 10 years. A functionally related business as defined is not a business enterprise and is not
23 subject to these limitations (p. 293, ls. 34-57; p. 306, l. 40; p. 308, l. 21; p. 309, l. 1; p. 313, ls. 33-59).
- 24 (7) Investments jeopardizing charitable purposes are taxed at the rate of 100 percent to the foundation and 50 percent to the foundation
25 manager who knowingly participates in the investment (p. 293, ls. 58-65; p. 313, ls. 60, 61; p. 314, ls. 1-5).
- 26 (8) Taxable expenditures are taxed at the rate of 100 percent to the foundation and 50 percent to the foundation manager who know-
27 ingly participates. Such expenditures may involve political activity, some voter registration drives and certain grants. Expenditure
28 responsibility, which is required as to certain nontaxable grants, is defined (p. 293, ls. 66-70; p. 294, ls. 1-10; p. 305, l. 35; p. 311,
29 ls. 15, 19, 55; p. 314, ls. 6-29).
- 30 (9) Defines a disqualified person as a substantial contributor, a foundation manager or certain individuals who own 20 percent or more
31 of a corporation or who control it or who are family members of certain persons. Also corporations, partnerships and trusts may be
32 disqualified persons (p. 293, l. 10; p. 313, l. 9).
- 33 (10) Defines a foundation manager as an officer, director or trustee of a foundation and, with respect to any act, employees who have authority
34 to engage in the act (p. 293, l. 13; p. 313, l. 11).
- 35 (11) Defines a government official for self-dealing purposes as an individual who holds elective office in the legislative or executive branch,
36 an office in the executive or judicial branch under appointment by the President; or who holds certain Civil Service positions in any
37 branch, a position in the House or Senate paying \$15,000 or more or an elective or appointive office in any branch of local government
38 paying \$15,000 or more, also, a personal or executive assistant to any of the above
39 (p. 293, ls. 4-20; p. 313, ls. 3-17).
- 40 (12) Defines a substantial contributor as any person who contributes more than \$5,000 to a private foundation in any 1 year and any
41 person who has contributed the greatest amount to the foundation in any calendar year
42 (p. 293, l. 7; p. 313, l. 7).
- 43 (13) Treats nonexempt trusts as private foundations and sets forth rules where there may be a split-interest trust, etc. (p. 296, ls. 53-59;
44 p. 309, ls. 1, 4; p. 315, ls. 1-5; p. 317, ls. 17-22).
- 45 (14) Provides that every exempt organization shall file an annual return giving the names and addresses of all substantial contributors
46 and foundation managers and the payments made to foundation managers and sets forth penalties for failure to comply (p. 294, ls. 11-16;
47 p. 306, l. 36; p. 314, ls. 30-41).
- 48 (15) Authorizes the Secretary to notify appropriate State officials of certain action he may take regarding an exempt organization as well
49 as making available returns and other records of such organizations (p. 294, ls. 11-16; p. 314, ls. 30-41).
- 50 (16) Provides for a petition to the Tax Court relating to chapter 42 taxes and makes deficiency procedures applicable. Also, allows a
51 refund suit and provides rules relating to limitations on assessment and levy
52 (p. 294, l. 48).
- 53 (17) Provides certain exceptions to the general rules regarding chapter 42 taxes (p. 294, l. 50).
- 54 (18) Provides that hospitals are not "Private Foundations" (p. 294, l. 51; p. 315, l. 13).

Other Tax-exempt Organizations

- 58 (1) Extends the unrelated business income tax to practically all exempt organizations and defines unrelated business income as that derived
59 by any organization from an unrelated business regularly carried on by it, less applicable deductions. Businesses in existence before
60 May 27, 1967, that are owned by churches cannot incur any tax until 1976 (p. 294, ls. 62-68; p. 295, ls. 1-10; p. 306, l. 29; p. 315, ls.
61 26-40).

H.R. 13270 as Passed by the House—Continued

Other Tax-Exempt Organizations—Continued:

- 1 (2) As to certain exempt membership organizations, includes investment income as unrelated business income except for exempt function
2 income which is defined. In the case of non-exempt membership organizations, allows deductions from income for furnishing goods
3 and services to members only to the extent of income derived from members (p. 295, ls. 11-20, 25-30; p. 305, l. 28; p. 306, l. 32; p. 315,
4 ls. 41-49, 54-62).
- 5 (3) Treats interest, annuities, royalties and rents from controlled corporations as unrelated business income (p. 295, ls. 21-24; p. 315,
6 ls. 51-53).
- 7 (4) Treats advertising and other activities as an unrelated trade or business even though carried on within a larger aggregate of similar
8 activities (p. 295, ls. 31-34; p. 315, ls. 64-68).
- 9 (5) Taxes income from "debt-financed" property proportionately to allay the effect of the Clay-Brown decision. Such property is any
10 property held to produce income respecting which there is an acquisition indebtedness. Exempts "neighborhood property" from being
11 debt-financed property for 10 years generally and 15 years for churches. Includes mortgaged property as being debt-financed even
12 though the exempt organization did not agree to assume or pay the mortgage. Exempts indebtedness incurred in performing exempt
13 purpose, such as credit union activities. Exempts certain annuities and FHA insured loans for low and moderate income housing
14 (p. 294, ls. 57-61; p. 308, ls. 1, 47; p. 315, ls. 18-25).

Charitable Contributions:

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18 (1) Increases the charitable deduction limitation from 30 to 50 percent (p. 295, ls. 38-45; p. 307, l. 10; p. 316, ls. 1-12).
- 19 (2) Eliminates the unlimited charitable deduction using a five-year phase-out
20 (p. 295, ls. 46-49; p. 307, l. 43; p. 311, l. 26; p. 316, ls. 13-16).
- 21 (3) Eliminates generally the deduction on the appreciated value of donated property by giving an election to use the cost or appreciated
22 value for the deduction if, in the latter case, the untaxed appreciation is included in the tax base. Applies the above rule to gifts made
23 to private foundations, gifts of ordinary income property, of tangible personal property, of future interests and to bargain sales (p. 295,
24 ls. 50-64; p. 316, ls. 17-32).
- 25 (4) Eliminates the two-year charitable trust rule (p. 294, l. 65; p. 316, ls. 33, 34).
- 26 (5) Eliminates the deduction for gifts of the use of property representing less than the taxpayer's entire interest in such property (p. 296,
27 ls. 1-6; p. 316, ls. 36-42).
- 28 (6) Eliminates the set-aside deduction for non-exempt estates and trusts (p. 296, ls. 7-19; p. 316, ls. 44-55).
- 29 (7) Denies a deduction for the gift of a remainder interest in trust unless there is an annuity trust (specifying in dollar terms the amount of
30 the annuity to be paid the income beneficiary) or a unitrust (specifying that a fixed percentage of the net fair market value of trust
31 assets will be paid to the income beneficiary) (p. 296, ls. 20-45; p. 316, ls. 56-68; p. 317, ls. 1-11).
- 32 (8) Denies a deduction for the gift of an income interest in trust unless the grantor is taxable on the income of the trust or unless all in-
33 terests in the trust are given to charity (p. 296, ls. 46-51; p. 317, ls. 12-16).

Farm Losses:

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37 (1) To prevent the conversion of ordinary income into capital gain would generally require cash basis taxpayers to establish an "excess
38 deduction account" where farm losses exceed \$25,000 and nonfarm adjusted gross income is \$5,000 or less (p. 296, l. 63; p. 310, ls.
39 63, 67; p. 317, l. 26).
- 40 (2) Eliminates the exception for livestock from the depreciation recapture rules
41 (p. 296, l. 67; p. 317, l. 30).
- 42 (3) Extends the holding period on livestock from one year to one year after the animal would normally be used for draft, breeding or dairy
43 purposes so as to distinguish between such animals and livestock held for sale
44 (p. 296, l. 69; p. 317, l. 33).
- 45 (4) Alters the "hobby loss" provision so that instead of requiring 5 years of consecutive losses before the limitation is effective, losses are
46 disallowed where an activity is carried on without a reasonable expectation of profit. Where losses total \$25,000 in 3 out of 5 years, it
47 would be presumed that there was no reasonable expectation of profit unless the taxpayer establishes the contrary (p. 297, ls. 3-13;
48 p. 305, l. 53; p. 306, l. 54; p. 307, l. 53; p. 309, l. 19; p. 317, ls. 38-49).

Limitation on Deduction of Interest:

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52 (1) In the case of non-corporate taxpayers, would limit the deduction of interest on funds borrowed to carry investments where such interest
53 exceeds net investment income and long-term capital gains by more than \$25,000
54 (p. 297, l. 23; p. 317, ls. 57-70; p. 318, ls. 1-15).
- 55 (2) Provides a carryover of disallowed interest to future years where it does not exceed the taxable income for the year (p. 297, l. 23;
56 p. 317, ls. 57-70; p. 318, ls. 1-15).

Moving Expenses:

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59
60 (1) Extends the deduction to remove house-hunting trips, temporary living expenses at the job location and qualified residence sale
61 purchase or lease expenses—subject to a \$2,500 limit (p. 297, ls. 26-35; p. 318, ls. 16-23).
- 62 (2) Includes reimbursed expenses in income (p. 297, ls. 26-35; p. 318, ls. 16-23).
- 63 (3) Changes the 20-mile test (move must be at least 20 miles from old place of employment or residence) to 50 miles. Changes the 39 week
64 test (must work full time for 39 weeks in any year) to allow for exceptions in circumstances beyond the taxpayer's control such as
65 death, etc. (p. 297, l. 28; p. 318, l. 18).

Limit on Tax Preferences:

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69 (1) Limits tax preferences (charitable contributions of appreciated property, accelerated depreciation, interest on government obligations;
70 farm losses, capital gains) to 50 percent of excludable income where tax preferences total at least \$10,000 per year (p. 297, ls. 37-54,
71 p. 307, l. 40; p. 318, ls. 25-43).
- 72 (2) Provides a 5-year carryover for unused preferences (p. 297, ls. 37-54; p. 318, ls. 25-43).

H.R. 13270 as Passed by the House—Continued

Allocation of Deductions:

- 1 (1) Requires allocation of itemized personal deductions proportionately between taxable income and tax preferences, allowing as a deduction
2 only those expenses allocable to taxable income (p. 297, ls. 37-54; p. 318, ls. 25-43).
3 (2) Provides that nontaxed items to which personal deductions will be allocable are the tax preference items plus certain intangible drilling
4 expenses and percentage depletion (p. 297, ls. 37-54; p. 318, ls. 25-43).
5 (3) Requires allocation for nonbusiness interest payments, nonbusiness tax payments, personal theft and casualty losses, deductible
6 charitable contributions, deductible medical and dental expenses, and deductible cooperative housing expenses (p. 297, ls. 37-54; p. 318,
7 ls. 25-43).
8

Income Averaging:

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11 (1) Includes income from gifts, wagering income and capital gains in the averaging provisions
12 (p. 297, l. 58; p. 318, l. 47).
13 (2) Lowers the excess income requirement from 33 $\frac{1}{3}$ percent to 20 percent. (Current year's income must exceed average income for the
14 previous 4 years by this amount before the provision can apply) (p. 297, l. 60; p. 318, l. 49).
15

Restricted Property:

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18 (1) Provides that a person receiving a beneficial interest in property for services (such as restricted stock) is to be taxed on receipt of the
19 property if his interest is transferable or not subject to substantial risk of forfeiture (p. 297, ls. 63-71; p. 298, ls. 1-10; p. 308, l. 13;
20 p. 318, ls. 54-71).
21 (2) Provides transition rules for binding contracts and options entered into before Apr. 22, 1969, and for written plans adopted and approved
22 before July 1, 1969 (p. 298, l. 8; p. 318, l. 70).
23 (3) Confirms treatment of nonexempt trusts and nonqualified annuities as in (1) and (2) above.
24 (p. 297, l. 65; p. 318, l. 56)
25

Other Deferred Compensation:

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28 (1) Imposes a minimum tax on deferred compensation exceeding \$10,000 in any taxable year
29 (p. 298, ls. 11-14; p. 319, ls. 1, 2).
30 (2) Provides transition rules for payments made under an obligation which was binding on July 11, 1969
31 (p. 298, ls. 11-14; p. 319, ls. 1, 2).
32

Accumulation Trusts:

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35 (1) Provides that trust beneficiaries are to be taxed on trust distributions (accumulated after Apr. 22, 1964) as if the income had been
36 taxed to the beneficiary currently as earned, instead of being accumulated in the trust
37 (p. 298, ls. 18-21, 27-31; p. 319, ls. 5-8, 17-21).
38 (2) Provides an unlimited throwback rule by eliminating the 5-year limitation and the other exceptions (p. 298, ls. 18-21, 27; p. 308, l. 9;
39 p. 319, ls. 5-8, 14-16).
40 (3) Allows alternative computations of tax by either the "exact" or "shortcut" methods
41 (p. 298, ls. 25-29; p. 308, l. 9; p. 319, ls. 12-18).
42 (4) Allows beneficiary a credit for taxes previously paid by the trust. (p. 298, ls. 16-31; p. 319, ls. 3-21)
43

Multiple Corporations:

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46 (1) Allows one surtax exemption to a controlled group of corporations and does away with multiple benefits for small business as to the (a)
47 \$100,000 accumulation which is allowed before the unreasonable accumulation rules take effect, (b) the 10-percent life insurance
48 company small business deduction, (c) the exception to the 50-percent limitation on the investment credit, (d) additional first year
49 depreciation, (e) mutual insurance company benefits comparable to the surtax and (f) the exemption for mutual insurance companies
50 whose income does not exceed \$150,000 (p. 298, ls. 33-45; p. 311, l. 11; p. 319, ls. 22-33).
51 (2) Provides for phase-in of the surtax elimination in 8 years and an increase in the dividends-received deduction from 85 percent to 100
52 percent in two percent per year increments (p. 298, ls. 35-38; p. 319, ls. 24-27).
53 (3) Modifies the definition of a brother-sister controlled group (two or more corporations, 80 percent or more of the stock of which is owned
54 by one individual, estate or trust), to two or more corporations, 80 percent or more of the stock of which is owned by 5 or fewer persons,
55 who owned more than 50 percent of each corporation (p. 298, ls. 33-45; p. 319, ls. 22-33).
56

Corporate Acquisitions and Related Problems:

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58
59 (1) Disallows an interest deduction where certain types of indebtedness (such as bonds) are issued as consideration for the acquisition of
60 stock or assets of another corporation if at least two-thirds of the value of the assets of the acquired corporation are acquired pur-
61 suant to the plan of acquisition and if three tests are met. The tests are the "subordination" test which requires that the obligation
62 must be subordinated to the claims of trade creditors; the "convertibility" test which requires that the obligation must be directly
63 or indirectly convertible into the stock of the issuing corporation; and the "debt-equity and interest coverage" test which requires that
64 the debt-equity ratio of the issuing corporation be in excess of two to one and the annual interest expense to be paid by the issuing
65 corporation on its total indebtedness is not at least three times that of its projected earnings. The first \$5 million of interest cost on
66 such obligations is exempted from the general rule set forth above. Exceptions are also made for tax-free acquisitions and for certain
67 foreign corporations (p. 298, ls. 47-65; p. 299, ls. 1-14; p. 319, ls. 34-63).

H.R. 13270 as Passed by the House—Continued

Corporate Acquisitions and Related Problems—Continued:

- 1 (2) Limits the use of the installment method of reporting gains by providing that (a) negotiable bonds or debentures with interest coupons
2 attached are considered as payments received in the year of sale for purposes of determining whether 30 percent or less of the selling
3 price has been received in the year of the sale, and that, (b) where payments to be made under the installment method must be spread
4 relatively evenly over the installment period (p. 299, l. 15; p. 319, l. 65).
- 5 (3) Requires that original issue discount be included in the income of the bondholder on a ratable basis over the life of the bond (p. 299,
6 l. 18; p. 305, l. 16; p. 319, l. 68).
- 7 (4) Limits the deduction of convertible indebtedness repurchase premiums to an amount which is not in excess of a normal call premium
8 for a nonconvertible corporate indebtedness with respect to repurchases of convertible indebtedness after Apr. 22, 1969 (p. 299, l. 26;
9 p. 320, l. 6).

Stock Dividends:

- 11 (1) Taxes disproportionate distributions which result in the receipt of cash or other property and an increase in the proportionate interests
12 of other shareholders in the assets or earnings and profits of the corporation
13 (p. 299, ls. 30-41; p. 320, ls. 8-19).
- 14 (2) Taxes the distribution of convertible preferred stock unless it is established to the satisfaction of the Secretary that it will not have
15 the result of a disproportionate distribution (p. 299, ls. 30-41; p. 320, ls. 8-19).
- 16 (3) Taxes transactions increasing the proportionate interests of the shareholder although stock is not actually distributed, such as changes
17 in conversion ratio, changes in redemption price, and a redemption treated as a sec. 301 distribution
18 (p. 299, ls. 30-41; p. 320, ls. 8-19).
- 19 (4) Taxes distributions of preferred stock whether they are paid in cash or in stock of a corporation. Where the corporate capital structure
20 provides for distributions as of Jan. 10, 1969, or Apr. 22, 1969 (depending on the applicability of Treasury Decision 69-90), there is
21 a transition rule which provides that distributions of stock made under a binding contract will not be taxable if made before Jan. 1,
22 1999 (p. 299, l. 40; p. 320, l. 18).

Foreign Tax Credit:

- 23 (1) Provides for the recapture of the tax benefit received by taxpayers using the per-country limitation on the foreign tax credit by limit-
24 ing the foreign tax credit in subsequent years when the taxpayer realizes income from the foreign country. Recapture is limited to
25 one-half of the taxable income for the subsequent year from sources within the country in which the loss was previously sustained (p.
26 299, l. 43; p. 310, l. 32; p. 320, l. 21).
- 27 (2) Provides for a separate foreign tax credit limitation respecting mineral income derived from a foreign country in certain situations where
28 amounts paid to the foreign country are in the nature of royalties rather than tax. This rule does not apply where the income from
29 the foreign country is less than \$10,000 in any year (p. 299, l. 43; p. 320, l. 21).

Financial Institutions:

- 30 (1) Limits the bad debt reserves of commercial banks, small business investment companies and business development corporations to
31 amounts called for on the basis of their own experience eliminating the 2.4 percent of outstanding loans figure formerly used (p. 299,
32 ls. 48-62; p. 300, ls. 1-17; p. 320, ls. 29-62).
- 33 (2) Amends the bad-debt reserve provisions for mutual savings and cooperative banks and savings and loan associations by eliminating the
34 3-percent method which applies to qualifying real property loans and by reducing the former 60-percent method which applies to tax-
35 able income to 30 percent over a 10-year period (p. 299, ls. 48-62; p. 300, ls. 1-17; p. 320, ls. 29-62).
- 36 (3) Liberalizes the definition of qualifying assets and uses the qualifying assets as the standard on which the percentage for the special
37 deduction method is based and extends the same tax treatment to mutual savings banks (p. 299, ls. 48-62; p. 300, ls. 1-17; p. 320,
38 ls. 29-62).
- 39 (4) Extends the carryback for net operating losses from 3 to 10 years (p. 299, ls. 48-62; p. 300, ls. 1-18; p. 320, ls. 29-62).
- 40 (5) Treats gains from transactions involving government bonds and all other evidences of indebtedness as ordinary income instead of capital
41 gains (p. 299, ls. 48-62; p. 300, ls. 1-17; p. 307, l. 1; p. 320, ls. 29-62).
- 42 (6) Postpones the termination date for the special foreign bank deposits rule which treats interest received by foreign persons from U.S.
43 bank deposits as income from sources without the United States until the end of 1975 (because of the balance of payments problem)
44 (p. 299, ls. 48-62; p. 300, ls. 1-17; p. 320, ls. 29-62).

Depreciation Allowed Regulated Industries:

- 45 (1) Establishes depreciation rules with respect to existing and new property regarding "flow-through" and "normalization" (p. 300, ls.
46 19-41; p. 301, ls. 1-17; p. 320, ls. 64-70).
- 47 (2) Eliminates accelerated depreciation and requires the use of the straight-line method in computing earnings and profits so as to prevent
48 "tax-free dividends" (p. 300, ls. 19-41; p. 301, ls. 1-17; p. 320, ls. 64-70).

Alternative Capital Gain Rate for Corporations:

- 49 (1) Increases the alternative tax rate on capital gains from 25 to 30 percent (p. 300, l. 43; p. 321, l. 19).

Natural Resources:

- 50 (1) Reduces the percentage depletion rates as follows:

H.R. 13270 as Passed by the House—Continued

[In percent]

	Former rate	Rate provided by bill
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	Former rate	Rate provided by bill
Oil and gas.....	27½	20
Sulfur, uranium, and specified minerals from domestic deposits.....	23	17
Gold, silver, oil shale, copper, and iron ore from domestic deposits.....	15	15
Certain remaining minerals.....	15	11
Asbestos, coal, sodium chloride, etc.....	10	17
Clay, shale, and slate for specified uses.....	7½	5
Gravel, sand and other minerals.....	5	4

(P. 300, ls. 45-60; p. 306, l. 58; p. 310, ls. 10, 13, 16; p. 321, ls. 23-31.)

- (2) Repeals percentage depletion for foreign oil and gas wells (p. 300, ls. 45-60; p. 301, ls. 1-17; p. 321, ls. 21-46).
- (3) Treats carved-out and retained production payments (including ARC transactions) as loans rather than as an economic interest in the mineral property (p. 301, l. 1; p. 311, l. 37; p. 321, l. 32).
- (4) Applies recapture rules to all exploration expenses (other than oil and gas) while allowing foreign exploration expenditures up to \$400,000 (p. 301, l. 10; p. 321, l. 39).

Capital Gains and Losses:

- (1) Eliminates the 25-percent alternative tax rate for net long-term capital gains in the case of individuals (p. 301, ls. 21-29; p. 309, l. 24; p. 321, ls. 50-57).
- (2) Reduces the amount of net long-term capital losses which may be deducted from ordinary income to 50 percent not to exceed \$1,000 annually (\$500 for each spouse in the case of separate returns) (p. 301, ls. 21-37; p. 321, ls. 50-65).
- (3) Excludes letters, memorandums and similar property from the definition of capital assets so that any gain on their sale is treated as ordinary income (p. 301, l. 40; p. 322, l. 4).
- (4) Extends the present 6-month holding period to 12 months (p. 301, l. 42; p. 322, l. 6).
- (5) Taxes as ordinary income lump-sum distributions from qualified pension plans, etc., which represent contributions made to the plan by the employer and sets forth special rules for unrealized appreciation and averaging (p. 301, l. 44; p. 307, l. 26; p. 322, l. 8).
- (6) Provides for the taxing of all of the gain from the sale of a life interest or an income interest by not allowing the basis of the property to be offset against the proceeds received (p. 301, l. 46; p. 322, l. 12).
- (7) Provides for the consistent treatment of casualty gains and losses by requiring that such gains and losses be "netted" (p. 301, l. 48; p. 322, l. 14).
- (8) Denies capital gains treatment on the transfer of a franchise if the transferor retains any significant power, right, or continuing interest with respect to the subject matter of the franchise (p. 301, ls. 51-63; p. 302, ls. 1-4; p. 322, ls. 17-35).

Real Estate Depreciation:

- (1) Limits the use of the double-declining balance or the sum of the years-digits methods to new residential housing or to new construction which satisfies certain conditions (p. 302, ls. 5-21; p. 322, ls. 37-56).
- (2) New construction which does not satisfy the conditions will be limited to the 150-percent declining balance method (p. 302, ls. 5-21; p. 322, ls. 37-57).
- (3) Limits all used property to the straight-line method (p. 302, ls. 5-21; p. 322, ls. 37-56).
- (4) Allows 5-year rapid depreciation for rehabilitation of buildings used for low-cost rental housing (p. 302, ls. 5-21; p. 322, ls. 37-57).
- (5) Provides that ordinary income is realized where property is sold at a gain, to the extent of the excess of the allowable accelerated depreciation over the allowable straight-line depreciation (p. 302, ls. 5-21; p. 322, ls. 37-56).

Cooperatives:

- (1) Over a period of 10 years increases the percentage of patronage allocations which must be paid out currently from 20 per cent to 50 percent (p. 302, ls. 23-26; p. 310, l. 42; p. 322, ls. 58-62).
- (2) Provides that patronage allocations and per-unit retains will be qualified only if the organization's by-laws require payment within 15 years or there is an unconditional written evidence of indebtedness which matures within 15 years (p. 302, ls. 23-26; p. 322, ls. 58-63).

Subchapter S Corporations:

- (1) Requires a shareholder employee to include in gross income contributions made by the corporation under a qualified plan on his behalf where the contribution exceeds 10 percent of his salary or \$2,500, whichever is less (p. 302, ls. 28-35; p. 308, l. 28; p. 322, ls. 64-69).
- (2) Establishes other rules relating to the treatment of taxable amounts at the time of the shareholder employee's retirement, requirements of the plan and the treatment of carryforwards (p. 302, ls. 28-35; p. 309, l. 39; p. 322, ls. 64-69).

H.R. 13270 as Passed by the House—Continued

Tax Treatment of State and Municipal Bonds:

- 1 (1) Allows State and local governments to elect to issue taxable bonds in return for a fixed percentage subsidy from the Federal government
2 equal to 30 to 40 percent of interest yield (p. 302, l. 39; p. 323, l. 1).
3 (2) Denies tax-exemption for interest on arbitrage bonds (p. 302, l. 41; p. 323, ls. 4-18).

Extension of Tax Surcharges:

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7 (1) Extends the surcharge at a 5-percent rate from Jan. 1, 1970, until June 30, 1970 (p. 302, ls. 43-46; p. 310, l. 4; p. 323, ls. 20-23).

Continuation of Excise Taxes on Communications and Automobiles:

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11 (1) Postpones for one year (through 1970) the scheduled reduction in the excise taxes on passenger automobiles and communications services
12 (p. 302, ls. 48-51; p. 323, ls. 25-28).

Repeal of the Investment Credit:

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16 (1) Terminates the 7-percent investment credit for property acquired after Apr. 18, 1969, while establishing certain rules with respect to
17 the beginning of construction, binding contracts, etc. (p. 302, ls. 53-66; p. 323, ls. 30-49).
18 (2) Provides a transition rule that the investment credit be phased out with respect to property that qualifies which is not immediately
19 placed in service by providing that the credit be reduced by one-tenth of one percent for each month after November of 1970 and before
20 the time the property is placed in service (p. 302, l. 55; p. 323, l. 32).
21 (3) Limits the carryover of unused credits for any year beginning after 1968 to 20 percent of the aggregate amount of the taxpayer's unused
22 investment credits which otherwise would have been allowable as carryovers.
23 (p. 302, l. 57; p. 323, l. 34)
24 (4) Establishes various rules respecting "binding contracts", the "equipped building" rule, the "plant facility" rule and the "machinery
25 and equipment", rule (p. 302, l. 59; p. 323, l. 36).
26 (5) Provides that the credit will be available in a series of situations under certain specified circumstances. The situations involve lease-
27 back transactions, leases involving third parties, property transferred at death, etc., property acquired from affiliated corporations,
28 barges designed and to be used for oceangoing vessels, certain new design products, replacement for property stolen or destroyed
29 by casualty (p. 302, l. 61; p. 311, l. 46; p. 323, l. 38).

Amortization of Pollution Control Facilities:

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33 (1) Allows a taxpayer to elect to amortize any certified pollution control facility over a period of 60 months.
34 (p. 303, l. 7; p. 323, l. 59)
35 (2) Defines a "pollution control" facility and a "certified" facility and provides for the recapture of excess amortization deductions that are
36 claimed (p. 303, l. 1; p. 323, l. 53).

Amortization of Railroad Rolling Stock:

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40 (1) Allows a domestic common carrier railroad, subject to regulation by the Interstate Commerce Commission, to elect to amortize its
41 eligible railroad rolling stock over an 84-month period (p. 303, ls. 10-18; p. 324, ls. 1-12).

Adjustment of Tax Burden for Individuals:

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45 (1) Increases the 10 percent standard and \$1,000 maximum deduction for individuals to 15 percent with a \$2,000 maximum over a three-
46 year period (p. 303, l. 22; p. 305, l. 6; p. 324, l. 16).
47 (2) Establishes a "low-income allowance" in place of the "minimum standard deduction" and raises the minimum amount of exempt in-
48 come for a family unit to \$1,100 plus the number of \$600 exemptions available to the family unit. The additional allowance is "phased-
49 out" as the income of the taxpayers increases so that for each \$2 of additional income below the "poverty level" (\$1,100 plus \$600 for
50 each exemption), the additional allowance is decreased by \$1 (p. 303, l. 23; p. 305, l. 6; p. 310, ls. 1, 20, 26; p. 324, l. 18).
51 (3) Reduces the maximum marginal tax on earned income from 70 to 50 percent.
52 (p. 303, l. 55; p. 324, l. 60)
53 (4) Treats widows or widowers and unmarried individuals of 35 years of age and over as "intermediate tax-rate individuals" so that they
54 receive one-half of the income-splitting privileges received by a married couple filing joint returns and their tax liabilities will be half
55 way between those of other single people and married couples filing jointly. Also. removes the present 2-year limit on income-splitting
56 in the case of a surviving spouse maintaining a dependent child in a home.
57 (p. 303, ls. 25-30; p. 311, l. 39; p. 324, ls. 22-27)
58 (5) Provides for a reduction in tax rates of approximately 5 percent by 1972 (p. 303, ls. 31-35; p. 305, l. 6; p. 324, ls. 28-34).

H.R. 13270 as Reported by the Committee on Finance

Private Foundations:

- 1 (1) Limits the life of private (nonoperating) foundations to 40 years. (p. 305, l. 61)
- 2 (2) Imposes an audit-fee tax of one-fifth of 1 percent (not less than \$100) upon the noncharitable assets of private foundations. (p. 287,
- 3 l. 1; p. 307, l. 28; p. 313, l. 1)
- 4 (3) Agrees to the House provisions relating to self-dealing with the following modifications:
- 5 (a) Adds a seventh category of self-dealing—the payment by a private foundation of any of the taxes imposed by the new provisions
- 6 upon any disqualified person. (p. 287, l. 9; p. 313, l. 4)
- 7 (b) Redefines a "substantial contributor" as an individual, corporation, or other entity that has contributed more than 2 percent of
- 8 the total contributions received by the foundation in any year and the 2 percent is more than \$5,000.
- 9 (p. 287, ls. 9, 40; p. 313, l. 7)
- 10 (c) As to "disqualified persons" for purposes of attribution, removes brothers and sisters (and their descendants and spouses) from the
- 11 term "family" and provides that relationship through a partnership should take into account another partner only if the other
- 12 partner held at least a 20-percent interest in partnership profits. (p. 287, ls. 9, 30; p. 313, l. 9)
- 13 (d) Adds the requirement that in addition to knowingly participating in self-dealing, foundation managers would have to act willfully
- 14 and without reasonable cause and the Government would have to carry the burden of proof before the tax could be imposed. (p. 287,
- 15 ls. 9, 33; p. 313, l. 11)
- 16 (e) Provides a transition rule in the case of leases and loans between disqualified persons and private foundations pursuant to a binding
- 17 contract in effect on Oct. 9, 1969. (p. 287, l. 9; p. 313, l. 13)
- 18 (f) Provides a transition rule with respect to the use of goods, services, or facilities shared by a private foundation and a disqualified
- 19 person if the use is pursuant to an arrangement in effect before Oct. 9, 1969.
- 20 (p. 287, l. 9; p. 313, l. 15)
- 21 (4) Agrees to the distribution of income provisions with the following modifications:
- 22 (a) Treats the audit fee tax, the tax on unrelated business income, and reasonable administration expenses as qualifying distributions.
- 23 (p. 287, l. 14; p. 313, l. 19)
- 24 (b) Allows a distribution to qualify even though made to another private foundation or controlled foundation so long as the funds
- 25 are spent for charitable purposes within a year by the donee organization. (p. 287, l. 14; p. 313, l. 21)
- 26 (c) Provides a transitional period for the phase-in of the 5-percent payout. (p. 287, l. 14; p. 307, l. 5; p. 313, l. 23)
- 27 (d) Allows for deficiency dividend procedures where the failure to distribute is not willful and is due to a faulty valuation of the assets.
- 28 (p. 287, l. 14; p. 313, l. 25)
- 29 (e) Provides that where the private foundation spends more than the minimum required payout in a given year the level of distribu-
- 30 tions for years prior to 1970 are not to be taken into account for the 5-year carryover. (p. 287, l. 14; p. 313, l. 27)
- 31 (f) Treats repayments of prior distributions as income. (p. 287, l. 14; p. 313, l. 29)
- 32 (g) Provides a transition rule for outstanding commitments made on or before Oct. 9, 1969.
- 33 (p. 287, l. 14; p. 313, l. 31)
- 34 (5) Revises the House provisions dealing with holdings of private businesses by providing that:
- 35 (a) Only voting stock should be used to determine whether or not the divestiture requirements have been met. (p. 287, l. 18; p. 313,
- 36 l. 34)
- 37 (b) A foundation cannot vote more than one-half of the voting stock it purchases after Oct. 9, 1969.
- 38 (p. 287, l. 18; p. 313, l. 36)
- 39 (c) A non-exempt trust is subject to divestiture requirements when the charitable interest in the trust is 60 percent or more. (p. 287,
- 40 l. 18; p. 313, l. 38)
- 41 (d) A foundation's interest in a trust is not attributable to the foundation currently until it becomes a possessory interest. (p. 287,
- 42 l. 18; p. 313, l. 40)
- 43 (e) Stock in a passive holding company is not to be considered a business holding generally.
- 44 (p. 287, l. 18; p. 313, l. 42)
- 45 (f) As to existing holdings, the foundation and disqualified persons may hold up to 50 percent of a company's stock. (p. 287, l. 18;
- 46 p. 313, l. 44)
- 47 (g) The 2-, 5-, and 10-year periods of the House bill should be stricken and substitutes a 10-year period for divestiture except where
- 48 the holdings exceed 75 percent in which case a 15-year period is allowed for disposition of excess holdings. (p. 287, l. 18; p. 313,
- 49 l. 46)
- 50 (h) A foundation may hold at least 2 percent of the voting stock of any voting corporation.
- 51 (p. 287, l. 18; p. 313, l. 53)
- 52 (i) In certain factual situations, exceptions may be made to the divestiture provisions.
- 53 (p. 287, l. 18; p. 313, l. 55)
- 54 (j) Where a corporation owns more than 10 percent of the land area of any major political subdivision in the United States and the
- 55 foundation and disqualified persons together own more than 75 percent of the corporation's stock, 10 percent must be divested
- 56 in two years, 25 percent in 5 years, 50 percent in 10 years, and the remainder by the 15th year. (p. 287, l. 18; p. 306, l. 40; p. 313,
- 57 l. 57)
- 58 (6) Agrees to the House provision relating to the limitations on the use of assets with the following modifications:
- 59 (a) Exempts "program-related" investments from those investments which would jeopardize the foundation's charitable purpose.
- 60 (p. 287, l. 24; p. 313, l. 61)
- 61 (b) Reduces the initial sanction on the foundation from 100 percent to 5 percent of the amount involved and provides for a 5 percent
- 62 tax on the foundation manager (up to \$5,000); establishes a second level tax of 25 percent on the foundation and 5 percent on the
- 63 manager (up to \$10,000). (p. 287, l. 24; p. 314, l. 1)
- 64 (c) Allows the State Attorney General to intervene prior to the imposition of second sanctions so as to correct the situation thereby
- 65 eliminating the need for second level sanctions. (p. 287, l. 24; p. 314, l. 4)
- 66 (7) Liberalizes the limitations on activities of foundations by providing that:
- 67 (a) Discussion and comment on policy problems, social or economic issues, etc., is allowable where it is educational; and, the expertise
- 68 of foundations can be made available to lawmakers if they request it. (p. 287, l. 26; p. 314, l. 7)
- 69 (b) Lobbying provisions have not been violated where a non-commercial educational TV or radio station adheres to FCC regulations
- 70 and the "fairness doctrine". (p. 287, l. 26; p. 314, l. 10)

H.R. 13270 as Reported by the Committee on Finance—Continued

Private Foundations—Continued:

- 1 (e) The Electioneering provisions be limited to expenditures that influence the outcome of any *specific* election (p. 287, l. 26; p. 311,
2 l. 15, 19, 55; p. 314, l. 12).
- 3 (d) Voter registration drives will not be permitted (p. 287, l. 26; p. 305, l. 35; p. 314, l. 14).
- 4 (e) "Teaching" be added to the lists of skills which would qualify for a permissible grant.
5 (p. 287, l. 26; p. 314, l. 22)
- 6 (f) Expenditure responsibility will be satisfied as long as the foundation uses reasonable efforts and establishes adequate procedures
7 to insure that funds will be used for charitable purposes (p. 287, l. 26; p. 314, l. 24).
- 8 (g) There be an initial sanction of 10 percent of the amount improperly spent on the foundation plus 2½ percent (up to a maximum
9 of \$5,000) on any foundation manager who knowingly made the improper expenditure.
10 (p. 287, l. 26; p. 314, l. 26)
- 11 (8) Approves the House provisions with respect to disclosure and publicity requirements with the following modifications:
- 12 (a) Exempts churches and their integrated auxiliary organizations, from the requirement of filing an annual information return
13 (p. 287, ls. 45, 48; p. 306, l. 36; p. 314, l. 31).
- 14 (b) Exempts organizations with gross receipts of \$5,000 or less (p. 287, ls. 45, 48; p. 314, l. 34).
- 15 (c) Provides that the names and addresses of substantial contributors need not be disclosed to the public except in the case of private
16 foundations (p. 287, ls. 45, 48; p. 314, l. 36).
- 17 (9) Approves the House provisions relating to changes of status with the following modifications:
- 18 (a) Exempts churches and their integrated auxiliaries from having to apply for recognition of exempt status (p. 287, l. 2; p. 314,
19 l. 44).
- 20 (b) Exempts organizations which are educational or public charities if their gross receipts are \$5,000 or less.
21 (p. 287, l. 2; p. 314, l. 46)
- 22 (c) Permits a foundation to change its status to a public charity by the end of its first taxable year after 1969 without becoming liable
23 for tax (p. 287, l. 2; p. 314, l. 48).
- 24 (d) Allows the Internal Revenue Service to abate the tax during the 5-year period if the foundation volunteers to change its status
25 by acting as a public charity for at least 5 consecutive years (p. 287, l. 2; p. 314, l. 50).
- 26 (e) Provides that organizations coming into existence after Oct. 9, 1969 (rather than after May 26, 1969) must notify the Internal
27 Revenue Service of their exempt status (p. 287, l. 2; p. 314, l. 52).
- 28 (f) Requires special information to be filed by exempt organizations upon their liquidation, dissolution, or substantial con-
29 traction (p. 287, l. 2; p. 314, l. 54).
- 30 (10) Adopts the definition of a private foundation in the House bill with the following modifications:
- 31 (a) Defines "support" (p. 287, l. 7; p. 314, l. 58).
- 32 (b) Provides that in determining the one-third of the organization's support which must come from the public, receipts from Govern-
33 ment contracts will be included only to the extent they do not exceed the greater of 1 percent of the organization's support or
34 \$5,000 (p. 287, l. 7; p. 314, l. 60).
- 35 (c) Enlarges the third category by providing that an organization may qualify if operated in connection with educational institutions
36 (p. 287, l. 7; p. 314, l. 62).
- 37 (d) Provides that organizations formed outside of the United States meeting the private foundation definition will be treated as private
38 foundations and establishes additional rules for foreign corporations relating to chapter 42 taxes.
39 (p. 287, l. 7; p. 314, l. 65)
- 40 (e) Provides that certain types of organizations (those exempt under paragraphs 4, 5, or 6 of sec. 501(c)) shall be treated as publicly
41 supported (p. 287, l. 7; p. 314, l. 67).
- 42 (11) Adopts the private operating foundation definition of the House bill with the following modifications:
- 43 (a) Makes two of the tests alternative (substantially more than half of the assets must be devoted directly to charitable activities and
44 substantially all of the support must come from five or more exempt organizations and from the general public) (p. 287, l. 14;
45 p. 315, l. 7).
- 46 (b) Adds a third alternative under which an organization will meet the test if its endowment (based on a 4-percent rate of return) is
47 no more than adequate to meet its current operating expenses (p. 287, l. 14; p. 315, l. 9).
- 48 (12) Agrees with the House provisions involving deficiency procedures in the tax court, refund suits and limitations on assessment and levy
49 (p. 287, l. 50).
- 50 (13) Agrees to exceptions made regarding chapter 42 taxes (p. 287, l. 53).
- 51 (14) Deletes the House provision treating hospitals as charitable organizations where they do not provide charitable services at a no-cost
52 or low-cost basis, while indicating a desire to re-examine the matter in connection with pending legislation on medicare and medicaid
53 (p. 287, l. 54; p. 315, l. 13).

Other Tax-Exempt Organizations:

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57 1) Expands the exceptions to the definition of debt-financed property contained in the House bill by providing that:
- 58 (a) Property may be exempt if "substantially" all of its use is substantially related to its exempt purpose rather than "all" of its use
59 (p. 288, l. 9; p. 315, l. 19).
- 60 (b) Exempts property owned by an exempt holding company and used for charitable purposes by a related exempt organization
61 (p. 288, l. 9; p. 315, l. 21).
- 62 (2) Agrees with the extension of the unrelated business income tax to all exempt organizations contained in the House provision with the
63 following modifications:
- 64 (a) Excludes all rents from real property and personal property leased with the real property from the unrelated business income tax
65 except that in the case of personal property the rent must be an "incidental" amount of the total rent.
66 (p. 287, l. 58; p. 315, l. 27)
- 67 (b) Clarifies that income received from members for providing goods, facilities, or services to the members' "dependents" is related
68 income (p. 287, l. 58; p. 315, l. 29).

H.R. 13270 as Reported by the Committee on Finance—Continued

Other Tax-Exempt Organizations—Continued:

- 1 (e) Makes the \$1,000 specific deduction available to each parish, district, etc., to the extent that they realized the income involved
2 from an unrelated trade or business (p. 287, l. 58; p. 315, l. 31).
- 3 (d) Combines voluntary employees beneficiary associations with associations whose members are U.S. Government employees and
4 provides that certain of them are to be restored to exempt status subject to the unrelated business income tax (p. 287, l. 58; p. 315,
5 l. 33).
- 6 (e) Exempts the income of feeder organizations where the work of the organization is performed without compensation and where
7 the merchandise sold is received as gifts or contributions (p. 287, l. 58; p. 315, l. 35).
- 8 (f) Exempts a religious order or educational institution maintained by such order that operates a business providing services under
9 the license of a Federal regulatory agency where certain conditions are met.
10 (p. 287, l. 58; p. 306, l. 29; p. 315, l. 37).
- 11 (3) Approves the House provisions relating to the taxation of the investment income of social, fraternal, and other similar organizations
12 with the following modifications:
- 13 (a) Excludes the investment income of fraternal and beneficiary associations from tax and establishes a new category of exemption
14 for such associations (p. 288, l. 1; p. 315, l. 42).
- 15 (b) Extends the exemption from investment income tax to social clubs where amounts are set aside for religious, charitable or educa-
16 tional purposes (p. 288, l. 1; p. 315, l. 44).
- 17 (c) Exempts amounts set aside for specified benefits where they are used for the cost of administration of benefit programs (p. 288, l. 1; p.
18 p. 315, l. 46).
- 19 (d) Exempts gains from the sale of assets used by the organizations in the performance of their exempt functions to the extent the
20 proceeds are reinvested in similar assets within 3 years (p. 288, l. 1; p. 315, l. 48).
- 21 (4) Approves the House provisions relating to the taxing of interest, rents, and royalties from controlled corporations except that it sets
22 forth certain rules relating to subsidiaries which are also exempt organizations and where the operation of a taxable controlled corpora-
23 tion is "functionally related" to the exempt purposes of the controlling exempt organization.
24 (p. 288, l. 5; p. 315, l. 51).
- 25 (5) Approves the House provisions relating to the limitation on deductions of non-exempt membership organizations except that:
- 26 (a) It would make the provision inapplicable to national securities exchanges or to a commodity market, and to such organizations
27 as the AAA (p. 288, l. 1; p. 315, l. 55).
- 28 (b) Provides for a carryover for costs which exceed deductions in any one year with respect to the furnishing of services, facility or
29 goods to members (p. 288, l. 1; p. 315, l. 57).
- 30 (c) Postpones the effective date for 1 year, until January 1, 1971 (p. 288, l. 1; p. 306, l. 32; p. 315, l. 59).
- 31 (6) Agrees to the House provisions respecting the taxing of income from advertising, etc., except that it limits the scope of the House lan-
32 guage to apply only to advertising and other profit-making activities carried on within a larger aggregate of activities, namely, a sale
33 by a hospital pharmacy of drugs to persons other than hospital patients and the operation of a racetrack by an exempt organization.
34 (p. 288, l. 7; p. 315, l. 64).

Charitable Contributions:

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37
- 38 (1) Approves the 50-percent limitation contained in the House bill with the following modifications:
- 39 (a) Allows the taxpayer's cost or other basis for the property to be considered eligible for the 50-percent limitation while limiting the
40 depreciation element in the property to the 30-percent limitation (p. 288, l. 18; p. 316, l. 2).
- 41 (b) Allows "pass throughs" from private foundations (including private operating foundations) which are distributed by them to pub-
42 lic charities or private operating foundations within 1 year following the year of their receipt to qualify for the 50-percent limitation.
43 (p. 288, l. 18; p. 307, l. 10; p. 316, l. 6).
- 44 (c) Applies the percentage limitations to the taxpayer's adjusted gross income without consideration of tax preferences not included
45 in the tax base (p. 288, l. 18; p. 316, l. 10).
- 46 (2) Approves the House provision repealing the unlimited charitable deduction and provides that through the phase-out period the 30-
47 percent limit on gifts of appreciated property and the appreciated property rule relating to capital gain will not apply in the case of
48 a person qualifying for the extra charitable contribution deduction (that above the 50-percent limit) (p. 288, l. 19; p. 307, l. 43; p.
49 311, l. 26; p. 316, l. 13).
- 50 (3) Modifies the tax treatment of charitable contributions of appreciated property in the House bill by:
- 51 (a) Adopting two of the five provisions of the bill which take appreciation into account for tax purposes in the case of gifts, namely,
52 gifts to private foundations and gifts of property which would give rise to ordinary income if sold.
53 (p. 288, l. 21; p. 316, l. 18).
- 54 (b) Eliminating the option given the taxpayer by providing that in the case of ordinary income property the charitable deduction is
55 to be reduced by the amount of appreciation in value and in the case of capital gain property by 50 percent (62½ percent for
56 corporation) of the amount of the appreciation in value (p. 288, l. 21; p. 316, l. 21).
- 57 (c) Deleting the provision taking appreciation into account respecting gifts of tangible personal property which, if sold, would result
58 in capital gain (p. 288, l. 21; p. 316, l. 23).
- 59 (d) Deleting the provision which would take appreciation into account with respect to gifts of future interests which, if sold, would
60 result in capital gain (p. 288, l. 21; p. 316, l. 26).
- 61 (e) Deleting the bargain sale provision taking appreciation into account in such sales.
62 (p. 288, l. 21; p. 316, l. 28)
- 63 (f) Changing the effective date to December 31, 1968 respecting contributions of letters or memorandums.
64 (p. 288, l. 21; p. 316, l. 30)
- 65 (4) Approves the House provision repealing the 2-year charitable trust rule (p. 288, l. 25; p. 316, l. 33).

H.R. 15270 as Reported by the Committee on Finance—Continued

Charitable Contributions—Continued:

- 1 (5) Agrees to the House provision disallowing the charitable deduction for the gifts of the use of property with the following modifications:
2 (a) Provides that outright gifts of undivided interests can still qualify for the deduction.
3 (p. 288, l. 26; p. 316, l. 37)
4 (b) Provides that a gift of a remainder interest in real property may be deducted.
5 (p. 288, l. 26; p. 316, l. 39)
6 (c) Changes the effective date from April 22, 1969 to October 9, 1969 (p. 288, l. 26; p. 316, l. 41).
- 7 (6) Modifies the House provisions relating to the elimination of the set-aside deduction for non-exempt estates and trusts by providing that:
8 (a) Estates are to continue to receive the deduction (p. 288, l. 28; p. 316, l. 45).
9 (b) Pooled income funds are to be allowed to deduct amounts set aside for charitable purposes to the extent of the fund's long-term
10 capital gain (p. 288, l. 28; p. 316, l. 47).
11 (c) The set-aside deduction should continue to be available for trusts established on Oct. 9, 1969, which are required by their gov-
12 erning instruments to set aside to the extent of the income earned on amounts transferred to the trust prior to Oct. 9, 1969.
13 (p. 288, l. 28; p. 316, l. 49)
14 (d) The set-aside should also be available in the case of trusts established by wills in existence on Oct. 9, 1969, where the testator
15 could not modify its terms and that a reasonable time should be allowed for the amendment of existing wills. If a testator dies
16 within three years of the making of such a will the set-aside deduction would continue to be available.
17 (p. 288, l. 28; p. 316, l. 51)
18 (e) The effective date be changed from amounts paid or set aside from the date of enactment of the bill to amounts paid or set aside
19 after Dec. 31, 1969 (p. 288, l. 28; p. 316, l. 54).
- 20 (7) Liberalizes the House provision limiting the deduction respecting charitable remainder trusts by:
21 (a) Allowing a deduction for a gift of a charitable remainder interest in trust which takes the form of a transfer of property to a pooled
22 income fund, subject to certain requirements (p. 288, l. 29; p. 316, l. 57).
23 (b) Allowing a deduction in the case of a non-trust gift of a remainder interest in real property such as where a person contributes
24 a farm to charity reserving the right to live upon it during his lifetime.
25 (p. 288, l. 29; p. 316, l. 59)
26 (c) Setting forth rules relating to the valuation of the interest going to charity (p. 288, l. 29; p. 316, l. 61).
27 (d) Allowing an annuity trust or unitrust to provide that when its income is less than the required payment to the noncharitable
28 income beneficiary, the trust must only distribute to the income beneficiary the amount of the trust income. It also provides for
29 a carryover of deficiencies in income distributions which can be made up in later years.
30 (p. 288, l. 29; p. 316, l. 64)
31 (e) Providing that the charitable remainder trust under the trust instrument must distribute each year 5 percent of the net fair market
32 value of its assets or the amount of the trust income, whichever is lower.
33 (p. 288, l. 29; p. 316, l. 67)
34 (f) Clarifying that annuity trusts or unitrusts may not provide for payments to the noncharitable income beneficiary of amounts
35 other than the stated annuity or fixed percentage (p. 288, l. 29; p. 317, l. 1).
36 (g) Providing that an annuity trust or unitrust may have more than one noncharitable income beneficiary.
37 (p. 288, l. 29; p. 317, l. 4)
38 (h) Modifying the House provision which exempts annuity trusts and unitrusts from income taxes generally by providing that they
39 shall not be exempt if they have unrelated business taxable income.
40 (p. 288, l. 29; p. 317, l. 6).
41 (i) Providing transition rules with respect to estates and wills where property has been transferred in trust before Oct. 10, 1969, and
42 in situations where the will cannot be modified by the decedent.
43 (p. 288, l. 29; p. 317, l. 8).
44 (j) Changing the effective date from transfers in trust and gifts made from Apr. 22, 1969 to Oct. 9, 1969.
45 (p. 288, l. 29; p. 317, l. 10)
- 46 (8) Agrees with the House provision relating to the denial of deduction for a charitable income trust with a noncharitable remainder with
47 the following modifications:
48 (a) Makes the requirement that the grantor be taxable on the income of the trust inapplicable for estate and gift tax purposes but
49 uses the unitrust—annuity trust requirement in determining whether the income interest qualifies as an estate or gift tax charitable
50 contribution deduction (p. 288, l. 32; p. 317, l. 13).
51 (b) Changes the effective date from transfers of property to a trust made after Apr. 22, 1969, to transfers made after Oct. 9, 1969.
52 (p. 288, l. 32; p. 317, l. 15).
- 53 (9) Agrees with the House limitations on nonexempt trusts except that:
54 (a) The stock ownership and speculative investment requirements on private foundations are not to apply to split-interest trusts
55 where the beneficial interest of charity in the trust is less than 60 percent of the value of the trust and where the only interest of
56 the charity in the trust is as a remainderman (p. 287, l. 43; p. 317, l. 18).
57 (b) These provisions are to apply to transfers made after October 9, 1969 and contributions made after December 31, 1969, except
58 that where the trust was created before January 1, 1970 the contributions provision applies to transfers made after December 31,
59 1971 (p. 287, l. 43; p. 317, l. 23).

Farm Losses:

- 63 (1) Replaces the basic House provision providing for the recapture of excess farm losses by providing that an individual with more than
64 \$50,000 of non-farm income is to be allowed to deduct a farm loss in full not to exceed \$25,000 and is to deduct only one-half of the
65 loss in excess of \$25,000.
66 (p. 288, l. 37; p. 310, l. 63, 67; p. 317, l. 26)
67 (2) Approves the House provisions extending the depreciation recapture rules to livestock.
68 (p. 288, l. 40; p. 317, l. 30)
69 (3) Replaces the House provision relating to the holding period of livestock with the rule that the holding period for cattle and horses
70 (not livestock generally), which are held for draft, breeding, dairy or sporting purposes is 2 years (p. 288, l. 42; p. 317, l. 33).

H.R. 13270 as Reported by the Committee on Finance--Continued

Farm Losses--Continued:

- 1 (4) Adds a new provision to the bill which provides that for the purposes of applying the tax-free, like-kind exchange rule, livestock of
2 different sexes are not property of a like-kind (p. 317, l. 36).
- 3 (5) Adopts the "hobby" loss provisions of the House bill with the following modifications:
- 4 (a) Changes the "reasonable expectation" of profit test to one of whether the activity is "engaged in for profit" (p. 288, l. 45; p. 309,
5 l. 19; p. 317, l. 39).
- 6 (b) Makes the provision applicable only to individuals and subchapter S corporations, and not corporate taxpayers (p. 288, l. 45;
7 p. 307, l. 53; p. 317, l. 41).
- 8 (c) Provides that deductions allowable for reasons other than the conduct of trade or business will not be disallowed (p. 288, l. 45;
9 p. 317, l. 43).
- 10 (d) Allows deductions relating to an activity not engaged in for profit to the extent of earned income (p. 288, l. 46; p. 317, l. 45).
- 11 (e) Establishes a presumption that the activity is engaged in for profit if in two or more years of the period of five consecutive taxable
12 years ending with the current taxable year the activity was carried on at a profit.
13 (p. 288, l. 45; p. 309, l. 19; p. 317, l. 47)
- 14 (6) Provides for the recapture of deductions for expenditures for soil and water conservation purposes over a nine-year period where the
15 land is ultimately sold (p. 288, l. 45; p. 305, l. 53; p. 317, l. 50).
- 16 (7) Adds a provision to the House bill relating to crop insurance proceeds by providing for an election to defer the reporting of crop insur-
17 ance proceeds for tax purposes to the year following the damage if the taxpayer normally would have reported such income in that
18 year (p. 288, l. 45; p. 317, l. 52).
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Limitation on Deduction of Interest:

- 22 (1) Deletes the House provision relating to the limitation on the deduction of investment interest (p. 288, ls. 50-56; p. 317, ls. 57-70;
23 p. 318, ls. 1-15).
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Moving Expenses:

- 27 (1) Deletes the 50-mile test contained in the House bill and restores the 20-mile test which requires that the new principal place of work
28 be at least 20 miles further from the taxpayer's former residence than was his former principal place of work.
29 (p. 288, l. 63; p. 318, l. 18)
- 30 (2) Modifies the 39-week test contained in the House bill to 78 weeks as to self-employed persons and defines the term "self-employed
31 individual."
32 (p. 288, l. 63; p. 318, l. 20)
- 33 (3) Limits the deduction of a husband and wife, both of whom work, to an amount which could be claimed if only one were employed
34 (p. 288, l. 63; p. 318, l. 22)
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Minimum Taxes and Allocation of Deductions:

- 38 (1) Substitutes an overall minimum tax on tax preferences for the Limit on Tax Preferences and the Allocation of Deduction provisions
39 contained in the House bill. It provides that individuals and corporations are to total their preference items, subtract an exemption
40 of \$30,000 and apply a 5-percent rate to the remainder (p. 288, ls. 67-72; p. 289, ls. 1-7; p. 309, l. 43; p. 311, ls. 1, 50; p. 318, l. 27).
- 41 (2) Specifies that the items of tax preference are excess investment interest, accelerated depreciation on personal property subject to a net
42 lease, accelerated depreciation on railroad property, amortization of rehabilitation expenditures, amortization of certified pollution
43 control facilities, amortization of railroad rolling stock, the bargain sale element in stock options, bad debt deductions of financial
44 institutions, and capital gains (p. 288, l. 69, p. 309, l. 8; p. 318, l. 30).
- 45 (3) Eliminates three items which were treated as tax preferences under the House provisions from the effect of the 5-percent minimum
46 tax, namely, interest on State and local government bonds, appreciation in the value of property deducted as a charitable contribu-
47 tion and farm losses (p. 288, l. 69; p. 311, l. 1; p. 318, l. 37).
- 48 (4) Establishes rules relating to the treatment of preferences derived from foreign countries.
49 (p. 288, l. 69; p. 318, l. 40)
- 50 (5) Establishes rules for deductions as they relate to the minimum tax as well as for net operating losses and estates and trusts (p. 288,
51 l. 69; p. 307, l. 40; p. 318, l. 42).
- 52 (6) Provides rules relating to Subchapter S corporations and regulated investment companies.
53 (p. 288, l. 69; p. 318, l. 30)
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Income Averaging:

- 57 (1) Eliminates long-term capital gains, income from gifts and wagering income from the averaging provisions.
58 (p. 289, l. 11; p. 318, l. 47)
- 59 (2) Allows an election to a taxpayer who receives trust distributions as a result of the throw-back rules relating to accumulation trusts
60 (p. 289, l. 13; p. 318, l. 49).
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Restricted Property:

- 64 (1) Clarifies that in the case of nonexempt trusts and nonqualified annuities, the amount subject to tax when the employees' interest
65 becomes forfeitable is the value at that time of his interest in the trust.
66 (p. 289, l. 23; p. 318, l. 56)
- 67 (2) Provides that an interest in property is to be considered transferrable only if the transferee would not be subject to the forfeitability
68 conditions (p. 289, l. 18; p. 318, l. 58).
- 69 (3) Provides that where an employee gives forfeitable property to another person, the employee is taxable at the time the donee's rights
70 become non-forfeitable (p. 289, l. 18; p. 318, l. 60).
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72

H.R. 13270 as Reported by the Committee on Finance--Continued

Restricted Property--Continued:

- 1 (4) Allows the taxpayer receiving restricted property an option of treating it as compensation in the year it is received even though it is
2 nontransferable and subject to risk of forfeiture. (p. 289, l. 18; p. 318, l. 62)
3 (5) Provides that the restricted property rules will not apply to premiums paid by an employer under nontrusted employee annuity plans
4 that are tax exempt or to annuities purchased for an employee by an educational or charitable organization.
5 (p. 289, l. 18; p. 318, l. 65)
6 (6) Establishes additional rules relating to tax-free exchanges and to the employer's deduction for restricted property given to employees
7 as compensation. (p. 289, l. 18; p. 308; l. 13; p. 318, l. 68)
8 (7) Establishes certain transition rules and makes certain changes in the effective date provisions.
9 (p. 289, l. 21; p. 318, l. 70)
10

Other Deferred Compensation:

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12
13 Deletes the House provisions imposing a tax on deferred compensation exceeding \$10,000.
14 (p. 289, ls. 26-31; p. 319, ls. 1, 2)
15

Accumulation Trusts, Multiple Trusts, Etc.:

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17
18 (1) Modifies the House bill to treat capital gains of accumulation trusts allocated to the corpus of the trust as ordinary income
19 accumulations. (p. 289, ls. 35-39; p. 319, l. 5)
20 (2) Provides for an interest charge on tax payments deferred by income beneficiaries.
21 (p. 289, ls. 35-39; p. 319, l. 7)
22 (3) Modifies the computation under the short-cut method provided by the House bill by taking into account the three years immediately
23 prior to the current year rather than the current year and the two preceding years.
24 (p. 289, l. 40; p. 319, l. 9)
25 (4) Allows a beneficiary to use the exact method if he was not alive during the year in which the trust accumulated income. (p. 289, l. 40;
26 p. 319, l. 12)
27 (5) Sets forth rules relating to the treatment of capital gain accumulations. (p. 289, ls. 38-41; p. 308, l. 9; p. 319, l. 14)
28 (6) Provides that the accumulation rules will only apply to amounts accumulated in taxable years beginning after December 31, 1968,
29 and not after April 22, 1964, as in the House bill. (p. 289, l. 35; p. 319, l. 17)
30 (7) Allows the fiduciary of the trust to elect to treat distributions made within the first 65 days of a trust's taxable year as being distributed
31 during the preceding taxable year. (p. 289, l. 35; p. 319, l. 19)
32

Multiple Corporations:

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34
35 (1) The 8-year transition period set forth in the House bill is reduced to 5 years but the 5 years commence with the year 1970 and not
36 the year 1969. (p. 289, l. 51; p. 319, l. 24)
37 (2) Phases in the dividend-received deduction increase from 85 to 100 percent at the rate of 3 percent a year rather than 2 percent a
38 year. (p. 289, l. 51; p. 319, l. 26)
39 (3) Restricts the carryover for preconsolidation losses during the transition period to the income of the member of a group actually ex-
40 periencing the loss. (p. 289, ls. 44-55; p. 319, l. 28)
41 (4) Allows corporations which had elected multiple surtax exemptions to shift immediately to the consolidated return basis of reporting if
42 the group agrees to give up the multiple surtax exemptions it had claimed for the year in which the loss was sustained and all interven-
43 ing years. (p. 289, ls. 44-55; p. 319, l. 30)
44 (5) Deletes from the house bill the provision limiting the tax benefits of controlled groups of mutual insurance companies. (p. 289, l. 46;
45 p. 319, l. 32)
46

Corporate Acquisitions and Related Problems:

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48
49 (1) Agrees to the basic House provisions with the following modifications:
50 (a) Adds a provision to the House bill which gives the Secretary of the Treasury or his delegate authority to promulgate regulatory
51 guidelines to determine whether a corporate obligation is stock or indebtedness, listing five specific factors which may enter into
52 the determination. (p. 289, l. 59; p. 319, l. 37)
53 (b) Provides that the two-thirds test is to be applied with respect to the assets of the acquired company which are used in a trade
54 or business carried on by it, rather than with respect to the company's total assets, as under the House bill. (p. 289, l. 59; p. 319,
55 l. 39)
56 (c) Provides that the subordination test is met not only where the obligation is subordinated to the corporation's trade creditors
57 generally but also where it is subordinated to any substantial amount of the corporation's unsecured indebtedness. (p. 289, l. 59;
58 p. 319, l. 41)
59 (d) Modifies the debt-equity ratio limit to 4 to 1. (p. 289, l. 59; p. 319, l. 44)
60 (e) Provides that the interest coverage limitation is exceeded only where the corporation cannot cover its interest expenses at least
61 two times over by its projected earnings. (p. 289, l. 59; p. 319, l. 46)
62 (f) Establishes specific rules for the application of the debt-equity ratio in the interest coverage test to banks and corporations pri-
63 marily engaged in a lending or finance business. (p. 289, l. 59; p. 319, l. 48)
64 (g) Provides that the \$5 million exception can only be reduced by interest paid by the issuing corporation on obligations issued after
65 1967 for the specified acquisition purposes. (p. 289, l. 59; p. 319, l. 50)

H.R. 13270 as Reported by the Committee on Finance—Continued

Corporate Acquisitions and Related Problems—Continued:

- 1 (h) Allows the interest deduction to be restored with respect to previously issued obligations if the appropriate debt-equity ratio and
2 interest coverage is reached in three consecutive years. (p. 289, l. 59; p. 319, l. 52)
- 3 (i) Provides a de minimus rule which requires that the disallowance will not occur unless the issuing corporation has owned 5 percent
4 or more of the total combined voting power of the other corporation's stock at any time between Oct. 9, 1969 and the close of the
5 year in which the acquisition occurs (p. 289, l. 59; p. 319, l. 54).
- 6 (j) Changes the effective date from interest paid on indebtedness incurred after May 27, 1969, to Oct. 9, 1969, and provides two transi-
7 tion rules, one relating to binding contracts in effect on Oct. 9, 1969, and the other relating to the percentage of stock ownership
8 held by the acquiring company in the corporation acquired (p. 289, l. 59; p. 319, l. 56).
- 9 (k) Adds a bond which is payable on demand to the list of securities treated as the equivalent of cash.
10 (p. 289, l. 59; p. 319, l. 58).
- 11 (l) Eliminates from the securities treated as the equivalent of cash, bonds in registered form which the taxpayer establishes will not be
12 readily tradable in an established securities market (p. 289, l. 59; p. 319, l. 60).
- 13 (m) Clarifies that ordinary promissory notes are not to be included in the category of indebtedness treated as payments received in the
14 year of sale even though such notes are assignable (p. 289, l. 59; p. 319, l. 62).
- 15 (2) Changes the effective date for purposes of the use of the installment method, from sales occurring after May 27, 1969, to those occurring
16 after Oct. 9, 1969 (p. 290, l. 1; p. 319, l. 65).
- 17
- 18 (3) Agrees with the House provisions relating to original issue discount with the following modifications:
- 19 (a) Makes technical amendments to insure that the gain treated as ordinary income does not include any amount of the original issue
20 discount previously taxed to the bondholder (p. 290, l. 5; p. 305, l. 16; p. 319, l. 68).
- 21 (b) Does not require persons who purchased the bond at a premium to ratably include original issue discount in income and excludes
22 life insurance companies from the scope of the ratable inclusion requirement.
23 (p. 290, l. 5; p. 305, l. 16; p. 320, l. 1).
- 24 (c) Changes the effective date from bonds and other evidences of indebtedness issued after May 27, 1969, to those issued after Oct. 9,
25 1969 (p. 290, l. 5; p. 305, l. 16; p. 320, l. 3).
- 26 (4) Agrees with the House provisions relating to convertible indebtedness repurchase premiums with the modification that with respect to,
27 repurchases of convertible indebtedness the effective date will be those made after Oct. 9, 1969, rather than after Apr. 22, 1969 (p. 290,
28 l. 7; p. 320, l. 6).

Stock Dividends:

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- 32 (1) Provides that if a distribution results in the receipt of preferred stock by common shareholders and the receipt of common stock by
33 other common shareholders, all of the shareholders are taxable on the receipt of stock.
34 (p. 290, ls. 11-24; p. 320, l. 10).
- 35 (2) Provides that distributions of stock with respect to preferred stock are taxable (p. 290, ls. 11-24; p. 307, l. 37; p. 309, l. 29; p. 320, l. 13).
- 36 (3) Makes the disproportionate distribution rule inapplicable to a stock dividend paid to a class of shareholders if the distribution during
37 the 36-month period ended on the date of distribution and did not have the effect of increasing the proportionate interest of that class
38 of shareholders in the assets or earnings and profits of a corporation by more than one-tenth of one percent (p. 290, ls. 11-24; p. 320,
39 l. 16).
- 40 (4) Amends the transition rule of the House provision by adding certain conditions and specifying the types of stock which the corpo-
41 ration may issue after Oct. 9, 1969 (p. 290, l. 21; p. 320, l. 18).
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Foreign Tax Credit:

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- 45 Deletes the House provisions providing for the recapture of the tax benefit of the foreign tax credit and limiting the credit with respect
46 to certain income (p. 290, ls. 26-34; p. 310, l. 32; p. 320, l. 21).
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Financial Institutions:

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- 50 (1) Modifies the House provision relating to commercial banks as follows:
- 51 (a) Permits commercial banks to build up a bad-debt reserve equal to 1.8 percent of outstanding eligible loans instead of on the basis
52 of their own experience as in the House bill (p. 290, l. 38; p. 320, l. 32).
- 53 (b) Provides transitionally that banks having a bad-debt reserve in excess of the 1.8 percent figure will not be required to reduce
54 their reserves nor will they be entitled to increase their reserve except to maintain current levels.
55 (p. 290, l. 38; p. 320, l. 36).
- 56 (c) Eliminates the option provided by the House bill of taking bad debt deductions during the first ten years of existence on the basis
57 of an industry-wide average (p. 290, l. 41; p. 320, l. 39).
- 58 (d) Eliminates the House provision which would permit banks to carryback net operating losses for ten years instead of three years
59 (p. 290, l. 47; p. 320, l. 41).
- 60 (e) Allows banks for cooperatives a ten year carryback for operating losses (p. 290, ls. 36-52; p. 320, l. 43).
- 61 (2) Approves the House provision relating to new small business investment companies or new business development corporations which
62 allows them to base the first ten years of their bad-debt reserves on the industry average (p. 290, ls. 36-52; p. 320, l. 45).

H.R. 13270 as Reported by the Committee on Finance—Continued

Financial Institutions—Continued:

- 1 (3) Approves the House provisions relating to mutual savings banks, and savings and loan associations with the following modifications:
 2 (a) Reduces the 60-percent method to 50 percent over a four-year period rather than to 30 percent over a 10-year period, as in the
 3 House bill (p. 290, l. 41; p. 320, l. 48).
 4 (b) Provides that where there is a dividend received deduction that portion equal to the percentage of the bad-debt deduction allowed
 5 will be disallowed as a dividend received deduction (p. 290, ls. 36-52; p. 320, l. 49).
 6 (c) Modifies the types of loans and the qualifying assets which are to be taken into account in determining whether a mutual institu-
 7 tion qualifies under the 82 or 72 percent asset requirement (p. 290, ls. 36-52; p. 320, l. 51).
 8 (d) Allows savings and loan associations and mutual savings banks the option of computing their bad-debt reserves on the basis
 9 of the commercial bank formula (1.8 percent) in lieu of the percentage deduction method.
 10 (p. 290, l. 41; p. 320, l. 53).
 11 (4) Agrees with the treatment of bonds held by financial institutions as contained in the House provisions but provides a special transi-
 12 tional rule where gains from bonds owned by a financial institution on July 11, 1969, continue to receive capital gain treatment if
 13 the gain is realized within five years from this date (p. 290, l. 48; p. 307, l. 1; p. 320, l. 56).
 14 (5) Provides that in cases where there are carryovers relating to tax-free corporate acquisitions the bad debt reserves will not have to be
 15 restored to income (p. 290, ls. 36-52; p. 320, l. 59).
 16 (6) Approves the House provision extending present special income and estate tax treatment of foreign deposits to 1975 and provides
 17 the same treatment for deposits in U.S. branches of foreign banks (p. 290, l. 50; p. 320, l. 61).
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Depreciation Allowed Regulated Industries:

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 20
 21 (1) Approves the House provision with an amendment permitting an election to be made within 180 days after the date of enactment to
 22 shift from the flow-through to the straight-line method, with or without the permission of the appropriate regulatory agency or, with
 23 the permission of the regulatory agency, to shift to the normalisation method.
 24 (p. 290, ls. 54-59; p. 320, l. 66).
 25 (2) Provides that oil pipelines should not come under this provision and that Comsat and regulated steam producers should be included
 26 (p. 290, ls. 54-59; p. 320, l. 69).
 27 (3) Permits a definition of "normalisation" which would allow additions to a reserve for depreciation rather than to a separate account
 28 described as a "reserve for deferred taxes" (p. 290, ls. 54-59; p. 321, l. 1).
 29 (4) Provides that the requirement of normalising is not met simply by normalizing the regulated books of account of the utility if these
 30 books may be ignored by the agency in setting rates (p. 290, ls. 54-59; p. 321, l. 4).
 31 (5) Provides that for the future the requirement to normalise is not met unless the entire deferral of taxes resulting from the difference
 32 between the depreciation method used in the regulated books of account and the accelerated depreciation deducted on the return is
 33 normalised (p. 290, ls. 54-59; p. 321, l. 7).
 34 (6) Provides that the determination of the status of a company as to whether or not it is on straight-line, normalizing, or flow-through, is
 35 to be determined as of Aug. 1, 1969, instead of July 22, 1969, as under the House bill.
 36 (p. 290, ls. 54-59; p. 321, l. 10).
 37 (7) Establishes the circumstances under which a status of a company may be determined and under which it may change its method of
 38 accounting (p. 290, ls. 54-59; p. 321, l. 13).
 39 (8) Approves the House provisions relating to the treatment of depreciation for earnings and profits with the modification that the pro-
 40 visions will not apply to the earnings and profits of foreign corporations if less than 20 percent of the corporation's gross income for the
 41 taxable year is derived from sources within the United States (p. 290, ls. 54-59; p. 321, l. 15).
 42

43 **Alternative Capital Gain Rate for Corporations:** (See "Capital Gains and Losses", p. 290, l. 61; p. 301, l. 30; p. 321, l. 58).

Natural Resources:

- 44
 45
 46
 47 (1) Continues the depletion rates for all minerals with the exception of oil and gas which is reduced to 23 percent instead of the 20 percent
 48 set forth in the House provision (p. 290, l. 67; p. 306, l. 58; p. 310, ls. 10, 13, 16; p. 321, ls. 23-31).
 49 (2) Agrees to the House provision relating to the oil depletion deduction with the following modifications:
 50 (a) Provides that where income from mineral property is attributable to gold, silver or copper, the limitation on the percentage depletion
 51 deduction is 70 percent instead of 50 percent of the taxable income from the property (p. 290, ls. 65-67; p. 291, ls. 1-20; p. 309, l.
 52 58; p. 321, ls. 21-47).
 53 (b) Provides that where aggregate gross income from oil and gas wells in any year is less than \$3 million, the percentage depletion
 54 limitation deduction is 65 percent instead of 50 percent (p. 290, ls. 65-67; p. 291, ls. 1-20; p. 309, l. 54; p. 321, ls. 21-47).
 55 (c) For purposes of the \$3 million rule, establishes attribution rules where the husband and wife, parents and minor children and
 56 grandchildren are included and where corporations and shareholders have particular percentages of interlocking interests (p. 290,
 57 ls. 65-67; p. 291, ls. 1-20; p. 321, ls. 21-47).
 58 (3) Extends percentage depletion to minerals (except salt) taken from a saline perennial lake within the United States (p. 290, ls. 65-67; p.
 59 291, ls. 1-20; p. 321, l. 29).
 60 (4) Clarifies the application of the percentage depletion allowance in the case of oil shale (p. 290, ls. 65-67; p. 291, ls. 1-20; p. 321, ls. 21-47).

H.R. 13270 as Reported by the Committee on Finance—Continued

Natural Resources—Continued:

- 1 (5) Agrees with the House provisions relating to the treatment of mineral production payments with the following modifications:
 2 (a) Allows taxpayers an election with respect to carved-out production payments so as to undo net operating losses previously created
 3 (p. 291, l. 17; p. 321, l. 32).
 4 (b) Provides that these provisions are not to apply to carved-out production payments sold during that part of the taxpayer's taxable
 5 year which occurs after Oct. 8, 1969, to the extent the production payments offset a net operating loss which would otherwise
 6 occur in the taxable year in the absence of the carve out (p. 291, l. 17; p. 321, l. 35).
 7 (c) Changes the effective date so that the provision applies to production payments created on or after Oct. 9, 1969 (other than to
 8 those created prior to Jan. 1, 1971, under a binding contract entered into before Oct. 9, 1969)
 9 (p. 291, l. 17; p. 311, l. 37; p. 321, l. 37).
 10 (6) Agrees to the House provisions relating to mining exploration expenditures with the following modifications:
 11 (a) Treats taxpayers who have elected to deduct mining exploration expenditures under the \$400,000 limitation as having made an
 12 election to deduct exploration expenditures under the general provision for expenditures made after Dec. 31, 1969 (p. 291, l. 19;
 13 p. 321, l. 40).
 14 (b) Changes the effective date from mining exploration expenditures made after July 22, 1969, to those made after Dec. 31, 1969
 15 (p. 291, l. 19; p. 321, l. 45).
 16 (7) Defines "United States" as including Continental Shelf areas for purposes of applying the income and employment tax provisions of the
 17 Code (p. 290, ls. 65-67, p. 291, ls. 1-20; p. 321, l. 45).
 18

Capital Gains and Losses:

- 19
 20
 21 (1) Modifies the House provision repealing the alternative capital gains tax for individuals as follows:
 22 (a) Retains the alternative tax rate for the excess of net long-term capital gains over net short-term capital gains up to \$140,000 of
 23 gains per return where the taxpayer does not receive other preference income over \$10,000.
 24 (p. 291, l. 24; p. 309, l. 24; p. 321, l. 51)
 25 (b) Phases out the alternative tax on net long-term capital gains in excess of net short-term capital losses over \$140,000 over a 4-
 26 year period (p. 291, l. 24; p. 321, l. 53).
 27 (c) Establishes transitional rules with respect to binding contracts in effect on Oct. 9, 1969, and liquidating distributions made by a
 28 corporation prior to Oct. 10, 1970, under a plan of complete liquidation adopted prior to Oct. 10, 1969.
 29 (p. 291, l. 24; p. 321, l. 53)
 30 (2) Modifies the House provisions relating to the alternative tax rate for corporations as follows:
 31 (a) Advances the effective date from July 31, 1969, to Dec. 31, 1969 (p. 321, l. 59).
 32 (b) Provides for a phase-in of the new rate over a 2-year period (p. 321, l. 60).
 33 (c) Provides transitional rules relating to binding contracts and liquidations similar to the rules set forth for the alternative tax on
 34 individuals (p. 321, l. 62).
 35 (3) Agrees to the House provisions relating to the treatment of losses of individuals except that it changes the effective date from taxable
 36 years beginning after July 25, 1969, to taxable years beginning after Dec. 31, 1969.
 37 (p. 291, ls. 22-39; p. 321, l. 64)
 38 (4) Provides a 3-year capital loss carryback for corporations excluding foreign expropriation capital losses and makes the "quickie
 39 refund" procedure applicable to such carrybacks (p. 291, ls. 22-39; p. 322, l. 1).
 40 (5) Approves the House provisions which exclude letters, memorandums and similar property from the definition of capital assets; but
 41 makes it applicable as of Dec. 31, 1968 rather than July 25, 1969, (p. 291, l. 28; p. 322, l. 4).
 42 (6) Restores the 6-month holding period for long-term capital gains (instead of the 12-month period set forth in the House bill) (p. 291,
 43 l. 30; p. 322, l. 6).
 44 (7) Approves the House provisions relating to distributions from qualified pension, etc., plans except that it modifies the 5-year averaging
 45 procedure contained in the House bill (p. 291, l. 31; p. 307, l. 26; p. 322, l. 8).
 46 (8) Agrees to the House provision relating to the sale of life estates, etc., except that it changes the effective dates from sales made after
 47 July 25, 1969, to sales made after Oct. 9, 1969 (p. 291, l. 34; p. 322, l. 12).
 48 (9) Approves the House provision relating to casualty losses except that it includes personal capital assets within the consolidation rule and
 49 changes the effective date from taxable years beginning after July 25, 1969, to years beginning after Dec. 31, 1969 (p. 291, l. 36;
 50 p. 322, l. 14).
 51 (10) Agrees to the House provision relating to transfers of franchises, trademarks and trade names with the following modifications:
 52 (a) Provides that the transfer is not to be treated as a sale or exchange of a capital asset if the transferor retains any significant power,
 53 right, or continuing interest in the asset involved (p. 291, l. 38; p. 322, l. 18).
 54 (b) Defines "significant power, right, or continuing interest" by adding four additional factors to the two factors set forth in the House
 55 provision (p. 291, l. 38; p. 322, l. 21).
 56 (c) Treats as ordinary income all contingent payments received by the transferor on account of a transfer of a franchise (p. 291, l. 38;
 57 p. 322, l. 23).
 58 (d) Provides that the treatment of initial payments on the transfer of a franchise, etc. is to be determined by reference to whether the
 59 agreement constitutes a sale or a license (p. 291, l. 38; p. 322, l. 25).
 60 (e) Allows the taxpayer an election with respect to transfers of franchises, etc. made before the effective date of the provision, to treat
 61 the franchise as though it occurred under the terms of the provision (p. 291, l. 38; p. 322, l. 28).
 62 (f) Provides that the term "franchise" includes an agreement giving the right to distribute, sell or provide goods, services or facilities,
 63 within a specified area (p. 291, l. 38; p. 322, l. 31).
 64

H.R. 13270 as Reported by the Committee on Finance—Continued

Capital Gains and Losses—Continued:

- 1 (c) Excludes professional sport franchises relating to teams participating in a professional sports league from this provision. (p. 291,
2 1 38; p. 322, l. 33)
3 (h) Defines the word "trademark". (p. 291, l. 38; p. 322, l. 35).
4

Real Estate Depreciation:

5
6 Approves the House provision relating to real estate depreciation with the following modifications:

- 7 (1) Provides that 150-percent declining balance depreciation is to continue respecting used realty acquired under a binding contract entered
8 into before July 25, 1969. (p. 291, ls. 41-51; p. 322, l. 39)
9 (2) Provides that accelerated depreciation can continue with respect to a building commenced within one year from the date of filing and
10 application for a building permit (p. 291, ls. 41-51; p. 322, l. 43).
11 (3) Limits amortisation of expenditures to those made prior to Jan. 1, 1975. (p. 291, ls. 41-51; p. 322, l. 45)
12 (4) Provides that excess depreciation on new residential housing is to be recaptured at ordinary income tax rates if the property is sold
13 within ten years and that if it is held beyond ten years the rate is to be reduced one percentage point for each additional month. (p.
14 291, ls. 41-51; p. 308, l. 56; p. 322, l. 47).
15 (5) Retains existing law with respect to Federal, State and locally assisted projects which are limited as to a rate of return on investment
16 (p. 291, ls. 41-51; p. 322, l. 50).
17 (6) Retains existing recapture rules where the sale of property was subject to a binding contract in existence prior to October 9, 1969, but
18 where the transfer takes place after this date. (p. 291, ls. 41-51; p. 322, l. 52)
19 (7) Continues the present recapture rules for depreciation attributable to periods before Dec. 31, 1969, rather than July 24, 1969, as in the
20 House bill. (p. 291, ls. 41-51; p. 322, l. 55)
21
22

Cooperatives:

23
24 Deletes the House provision relating to the treatment of cooperatives and their patronage allocations with the recommendation that
25 the Treasury Department conduct a study of cooperative activities. (p. 291, ls. 53-59; p. 310, l. 42; p. 322, ls. 58-62).
26
27

Subchapter S Corporations:

28
29 Agrees to the House provision relating to retirement plans for stockholder employees of Subchapter S corporations with the following
30 modifications:

- 31 (1) Defines a shareholder-employee as one who owns 10 percent or more of the corporate stock. (p. 291, ls. 61-67; p. 308, l. 28; p. 322;
32 l. 66).
33 (2) Provides that the provision will be applicable for years after 1970 rather than after 1969. (p. 291, ls. 61-67; p. 309, l. 39; p. 322,
34 l. 68).
35
36

Tax Treatment of State Municipal Bonds:

- 37
38 (1) Deletes the House provision relating to the taxing of interest received from such obligations but provides that it be reported on the
39 Federal tax return for statistical purposes. (p. 292, l. 1; p. 323, l. 1)
40 (2) Defines arbitrage bonds by specifying certain issues which are to be included or excluded. (p. 292, l. 3; p. 323, ls. 4-18).
41
42

Extension of Tax Surcharge:

43
44 Approves the House provisions extending the tax surcharge through June 30, 1970.
45 (p. 292, ls. 5-7; p. 310, l. 4; p. 323, ls. 20-23)
46
47

Continuation of Excise Taxes on Communications and Automobiles:

48
49 Approves the House provisions extending these excise taxes through Dec. 30, 1970.
50 (p. 292, ls. 9-12; p. 323, ls. 25-28)
51
52

Repeal of the Investment Credit:

- 53
54 (1) Deletes the phase-out provision of the House bill and provides that where property qualifies for the credit it will be available if the
55 property is placed in service before Jan. 1, 1979. (p. 292, l. 18; p. 323, l. 32).
56 (2) Provides an additional 3-year carryforward period for unused investment credits which may not be used as a carryover because of the
57 20-percent limitation. (p. 292, l. 21; p. 323, l. 34).
58 (3) Clarifies the application of the "binding contract," "equipped building," "plant facility," and "machinery and equipment," rules by
59 providing specific examples (p. 292, l. 24; p. 323, l. 36).
60 (4) Clarifies the treatment of lease-back transactions, leases involving third parties, property transferred at death, etc., property acquired
61 from affiliated corporations, barges designed to be used for ocean-going vessels, certain new design products, and replacement for
62 property stolen or destroyed by casualty by setting forth certain specific examples.
63 (p. 292, l. 26; p. 311, l. 46; p. 323, l. 38)
64 (5) Provides rules relating to interest and penalties arising from underpayment of tax attributable to the repeal of the investment credit.
65 (p. 292, ls. 14-29; p. 323, l. 42),
66

H.R. 13270 as Reported by the Committee on Finance--Continued

Amortization of Pollution Control Facilities:

- 1 (1) ~~Deletes the House requirement that Federal authorities certify that the facility meets minimum performance standards, leaving such~~
2 ~~certification to the States (p. 292, l. 35; p. 323, l. 53).~~
- 3 (2) Limits the amortization deduction to air or water pollution control facilities placed in service before January 1, 1975 (p. 292, ls. 31-36;
4 p. 323, l. 55).
- 5 (3) Limits the amortization deduction to pollution control facilities added to plants in operation on December 31, 1968 (p. 292, ls. 31-36;
6 p. 323, l. 57).
- 7 (4) Limits the deduction to the cost attributable to the first 15 years of normal useful life (p. 292, l. 33; p. 323, l. 59).

Amortization of Railroad Rolling Stock:

- 12 (1) In lieu of the 7-year amortization of new rolling stock and any special exception from the repeal of the investment credit, provides for
13 5-year amortization of new rolling stock including locomotives (p. 292, ls. 38-41; p. 324, l. 1).
- 14 (2) Provides various rules relating to wholly companies, lessors, etc. (p. 292, ls. 38-41; p. 324, l. 3).
- 15 (3) Provides rules for the computation of the 5-year amortization deduction including the treatment of repairs in the case of railroad
16 rolling stock (p. 292, ls. 38-41; p. 324, l. 5).
- 17 (4) Provides for an option respecting gradings and tunnel bores where they may be amortized on the basis of a 50-year average life (p.
18 292, ls. 38-41; p. 324, l. 7).

Adjustment of Tax Burden for Individuals:

- 22 (1) Does not increase the 10-percent standard and the \$1,000 maximum deduction for individuals (p. 292, l. 45, p. 305, l. 6; p. 324, l. 16).
- 23 (2) Approves the House provision relating to the "low-income allowance" but provides for a modified phase-out of the additional allow-
24 ance in the year 1971 (p. 292, l. 47; p. 305, l. 6; p. 310, ls. 1, 20, 26; p. 324, l. 18).
- 25 (3) Provides a new rate for single persons with a maximum differential of 20 percent over the rates paid by married couples (p. 292,
26 l. 53; p. 305, l. 6; p. 311, l. 39; p. 324, l. 22).
- 27 (4) Provides a new rate for heads of households halfway between the new rate for single persons and married persons filing joint returns
28 (p. 292, l. 53; p. 305, l. 6; p. 324, l. 24).
- 29 (5) Eliminates the requirement that the provision relating to single persons apply only to taxpayers who are 35 years of age or older
30 (p. 292, l. 53; p. 305, l. 6; p. 324, l. 26).
- 31 (6) Agrees to the House provision relating to the individual income tax rates with the following modifications:
32 (a) Provides a lesser rate reduction in 1971 (37.5 percent) and a higher rate reduction in 1972 (the remaining 62.5 percent) (p. 292,
33 l. 58; p. 305, l. 6; p. 324, l. 29).
- 34 (b) Eliminates the provision that limits tax liability to 87 percent of taxable income (p. 292, l. 58; p. 305, l. 6; p. 324, l. 31).
- 35 (c) Eliminates the division of tax into a 3-percent normal tax and a surtax (p. 292, l. 58; p. 305, l. 6; p. 324, l. 33).
- 36 (7) Establishes the following provisions relating to withholding procedures under the bill:
37 (a) Authorizes the Secretary of the Treasury to permit employers to use any method which results in substantially the same amount
38 of withholding as the regular method (p. 292, ls. 43-58; p. 324, ls. 36-45).
- 39 (b) Permits employers to "annualize" wage payments for withholding purposes and describes the alternative available (p. 292,
40 ls. 43-58; p. 324, l. 46).
- 41 (c) Authorizes the Secretary of the Treasury to establish withholding methods to deal with cases involving irregular earnings (such
42 as teachers and professional athletes) (p. 292, ls. 43-58; p. 324, l. 48).
- 43 (8) Eliminates the prior year requirements for excess itemized deductions in cases where the existence of deductions have been verified
44 and raises the percentage threshold from 10 percent to 15 percent (p. 292, ls. 43-58; p. 324, l. 50).
- 45 (9) Provides that an individual need not have amounts withheld from his salary if he certifies to his employer that he expects to have no
46 Federal tax liability for the current year and had no income tax liability in the prior year.
47 (p. 292, ls. 43-58; p. 324, l. 53)
- 48 (10) Requires the payor of taxable supplemental compensation unemployment benefits to withhold Federal income tax from these pay-
49 ments (p. 292, ls. 43-58; p. 324, l. 56).
- 50 (11) Provides for voluntary withholding on payments for pensions and annuities (where the employee requests amounts be withheld),
51 and authorizes the Secretary of the Treasury to issue regulations relating to withholding on any remuneration for services not included
52 in the definition of wages or for any other type of payment the Secretary finds appropriate.
53 (p. 292, ls. 43-58; p. 324, l. 58)
- 54 (12) Increases the personal exemption to \$700 in 1970 and \$800 in 1971 (p. 292, l. 47; p. 305, l. 6; p. 310, ls. 1, 20, 26; p. 324, ls. 36, 60).
- 55 (13) Deletes the House provision establishing a 50 percent maximum rate on earned income.
56 (p. 292, l. 51; p. 324, l. 60)

Miscellaneous Income Tax Provisions:

- 60 (1) Provides that shareholder employees of professional service organizations include in their income contributions paid on their behalf
61 which are deductible under qualified pension, profit-sharing and stock bonus plans to the extent such contributions exceed 10 percent
62 of the shareholder employee's compensation or \$2,500 whichever is less (p. 308, l. 40; p. 324, l. 65).
- 63 (2) Allows a taxpayer to exclude from gross income the excess of actual living expenses incurred over his normal living expenses as a
64 result of the damage or destruction of his principal residence by fire, storm, or other casualty (p. 324, l. 67).

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Miscellaneous Income Tax Provisions—Continued:

- 1 (3) Establishes rules regarding the deductibility of treble damage payments, fines, penalties, bribes and kickbacks as follows:
 2 (a) Makes nondeductible fines or similar penalties paid to a government for the violation of any law.
 3 (p. 325, l. 1)
 4 (b) Provides that where there is a criminal conviction or plea of guilty or nolo contendere for any violation of the Federal antitrust
 5 laws, no deduction is allowed for two-thirds of any amount paid on any judgment for damages against the taxpayer or for settle-
 6 ment of any action brought under Section 4 of the Clayton Antitrust Act.
 7 (p. 311, l. 42; p. 325, l. 1)
 8 (c) Disallows deductions for any illegal payments made to government officials and employees of the United States or foreign officials.
 9 (p. 325, l. 1).
 10 (d) Disallows deductions for illegal bribes or kickbacks to other than government officials where there is a criminal conviction or plea
 11 of guilty or nolo contendere (p. 325, l. 1).
 12 (4) Postpones for two years the period within which vacation pay may be accrued by employers even though liability to a specific person
 13 for the pay is not clearly estimated or cannot be computed with reasonable accuracy.
 14 (p. 325, l. 3)
 15 (5) Allows a 10-year net operating loss carryback, in addition to the 5-year carryforward for banks for cooperatives (as defined in sec. 2
 16 of the Farm Credit Act of 1933 (p. 325, l. 6).
 17 (6) Provides that recoveries of antitrust damages, etc., need not be included in income to the extent that the losses to which they relate
 18 did not give rise to tax benefit (p. 325, l. 8).
 19 (7) Provides that where a corporation distributes property to a shareholder in redemption of his stock, the corporation recognizes gain
 20 to the extent of any appreciation in the property given the shareholder (p. 325, ls. 10-20).
 21 (8) Provides that in determining whether or not amounts are accumulated for the reasonable needs of the business, amounts needed to
 22 redeem stock to pay death taxes or to redeem stock from private foundations to satisfy the excess business holding rule, will be treated
 23 as reasonable accumulations (p. 325, l. 21).
 24 (9) Provides that life insurance companies be allowed to deduct interest credited to certain types of special contingency reserves whether
 25 the reserves are established under FEGLI contracts, private employer contracts, or under other contracts with the Federal government;
 26 and, makes comparable changes under the phase II tax imposed on life insurance companies (the tax on gains from operations other than
 27 investment income) (p. 325, l. 26).
 28 (10) Exempts from life insurance company phase III tax, the spin-off of a non-insurance subsidiary wholly owned since Dec. 31, 1957, by
 29 the parent company (p. 325, l. 28).
 30 (11) Provides for carryover of losses of an insurance company which changes its tax status (such as from a mutual casualty company to a
 31 stock casualty company) (p. 325, l. 30).
 32 (12) Provides that mutual funds shares are to be treated as owned directly by the investor where there is a periodic payment plan (p. 325,
 33 l. 33).
 34 (13) Reduces the ceiling on the earned income exclusion allowed U.S. citizens relating to U.S. income earned from foreign sources from
 35 \$20,000 to \$6,000 (p. 325, l. 35).
 36 (14) Revises the exception from foreign base income under certain conditions so that its availability depends on whether or not the trans-
 37 action giving rise to the income was effected to reduce income taxes (p. 325, l. 37).
 38 (15) Defers the gain on the sale of federally assisted low-income housing projects where the property is sold to the occupants or to a tax-
 39 exempt organization and the proceeds from the sale are reinvested in other federally assisted low-income housing projects which
 40 limit the investors' rate of return (p. 306, l. 50; p. 325, l. 40).
 41 (16) Provides that a cooperative can deduct or exclude from gross income per unit retain allocations whether paid in money or in qualified
 42 certificates (p. 325, l. 44).
 43

Miscellaneous Excise Tax Provisions:

- 44 (1) Exempts from tax, articles designed to be used or to process or prepare concrete which are mounted on an automobile, truck, trailer,
 45 etc., as well as parts and accessories designed primarily for use in connection with these concrete mixers.
 46 (p. 326, l. 13)
 47 (2) Establishes rules for arriving at constructive sales price where goods are sold to an affiliated corporation which in turn sells the articles
 48 to independent retailers and not wholesalers (p. 326, l. 17).
 49
 50
 51

Miscellaneous Administrative Provisions:

- 52 (1) Specifies the income levels at which a tax return must be filed (p. 326, l. 24).
 53 (2) Raises from \$5,000 to \$7,500 the income level up to which the Internal Revenue Service will compute income tax if requested (p.
 54 326, l. 26).
 55 (3) Establishes a penalty of 5 percent per month (not to exceed 25 percent) for failure to pay income tax when due and for failure to pay
 56 a deficiency within 10 days of notice and demand (p. 326, l. 28).
 57 (4) Requires the filing of an information return for payments of \$600 or more in any year made to a supplier of medical goods and services
 58 with certain exceptions, and describes certain reporting requirements relating to the Secretary of Health, Education, and Welfare
 59 (p. 326, l. 31).
 60
 61
 62

Tax Court Status and Small Claims Cases:

- 63 (1) Makes the Tax Court a court under article I of the Constitution, dealing with the Legislative Branch.
 64 (p. 326, l. 49)
 65 (2) Establishes certain rules relating to the term of office and the retirement of judges.
 66 (p. 326, l. 51)
 67 (3) Provides new procedures for the handling of all tax cases involving a deficiency or overpayment of \$1,000 or less.
 68 (p. 326, l. 53)
 69
 70

Senate Floor Amendments to H.R. 13270

Amendments Adopted:

- 1 *Committee Amendments* in the nature of a substitute, by voice vote (Congressional Record p. S14943, November 24);
 2 *Senators Williams (Delaware) and Mansfield amendment* which provides for free tours of the Capitol. (p. 326, l. 58) Passed, by voice
 3 vote (December 1, Congressional Record p. S15283); withdrawn (December 2, Congressional Record p. S15391); Passed, voice
 4 vote (December 3, Congressional Record p. S15579). (p. 326, l. 58)
- 5
 6 *Senator Gore amendment 337* (substitute for Gore amendment 304) providing for an increase in the personal exemption to \$700 in
 7 1970 and \$800 in 1971 and after (Amendment 304 would increase the exemption to \$900 in 1972 and \$1,000 in 1973 and after);
 8 provides a flat \$1,000 minimum standard deduction after 1970 (with a 1:4 phase out for year 1970); and, no rate reduction (except
 9 for the new schedule for single persons so that such rates are in no event more than 20 percent greater than for joint return tax-
 10 payers in the same bracket). Passed 58-37 (December 3, Congressional Record p. S15523). (p. 292, ls. 43-58; p. 303 ls. 22-35;
 11 p. 310, ls. 1, 20, 26; p. 311, l. 39; p. 324, ls. 16-34)
- 12 *Senator Gore amendment 304* (as modified by Gore amendment 337). See amendment 337 which was passed by voice vote on December 3,
 13 (Congressional Record p. S15523).
- 14 *Senator Harike amendment 338* which would preserve the investment tax credit on investments of up to \$20,000 per year. Passed 48-41
 15 (December 3, Congressional Record pp. S15562-63). (p. 323, l. 44)
- 16 *Senator Williams (Delaware) amendment* on bonds and original issue discount which redefines original issue discount to limit the applica-
 17 tion of the rule in cases where bonds are issued for property to where either the bond is a part of an issue traded on an established
 18 securities market or the property for which the bond is issued is solely of securities so traded. Passed by voice vote (December 3,
 19 Congressional Record p. S15578). (p. 290, l. 5, p. 299, l. 18; p. 319, l. 68)
- 20 *Senator Curtis amendment* involving budget information which requires that information in the budget message on the effects of pro-
 21 visions on surplus or deficit in Federal funds in the budget and on the national debt be submitted to the Appropriation Committees,
 22 House Ways and Means Committee and the Senate Committee on Finance. Passed by voice vote (December 3, Congressional Rec-
 23 ord p. S15580). (p. 326, l. 60)
- 24
 25 *Senator Dole amendment 301* relating to the reimbursement of taxpayers costs which would provide reimbursement of taxpayers cost
 26 (including legal and accounting fees) when the taxpayer is examined the second time by the Internal Revenue Service. Passed by
 27 a voice vote (December 3, Congressional Record p. S15581). (p. 326, l. 62)
- 28 *Senator Miller amendment* relating to taxable membership organizations providing an exemption from unrelated business income tax
 29 for income received by a taxable membership organization from "institute or trade shows" conducted for the benefit of members
 30 and which are not used primarily as a selling device. Passed by voice vote (December 3, Congressional Record p. S15586. (p. 288,
 31 l. 1; p. 315, l. 61)
- 32 *Senator Curtis amendment 343* relating to private foundations which requires private foundations with assets of \$5,000 or more to file
 33 (in addition to the information return) an annual financial report which is to be available to the public. Passed by voice vote
 34 (December 4, Congressional Record p. S15648). (p. 314, l. 38)
- 35 *Senators Yarborough, Scott et al., amendment 338* involving private foundations which would permit expenditures by private foundations
 36 for voter registration drives if (1) the activities are "nonpartisan"; (2) the activities are carried on in more than one State; (3)
 37 substantially all of its "support" (other than gross investment income) normally comes from three or more independent exempt
 38 organizations, government, or the general public; (4) no more than 40 percent of its "support" comes from any one exempt
 39 organization in five consecutive years; and (5) such voter registrations contributions are not subject to the condition that they be
 40 used in only one specific election period. Passed 52-36 and 1 "present" (December 4, Congressional Record p. S15700); see correc-
 41 tion to 53-35 and 1 "present" (December 5, Congressional Record p. S15875). (p. 287, l. 26; p. 294, l. 3; p. 314, l. 14)
- 42 *Senator Murphy amendment 340* involving the medical expense deduction which would remove the 3-percent floor on medical expenses
 43 and the 1-percent floor on medicine and drug expenses for individuals 65 years of age and over (and for taxpayers claiming de-
 44 ductions for such dependents). Passed 46-41 (December 4, Congressional Record p. S15716).
 45 (p. 326, l. 64)
- 46 *Senator Fulbright amendment* relating to savings and loan institutions which would remove the Code provision dealing with the definition
 47 of a domestic building and loan association requiring "substantially all" of the business of the institution to be acquiring the savings
 48 of the public and in investing in loans. Passed by voice vote (December 4, Congressional Record p. S15723).
 49 (p. 326, l. 66)
- 50 *Senator Fannin amendment* (part of amendment 327) involving transportation expenses for the disabled which would allow a tax
 51 deduction for transportation expenses (up to \$600 a year) to and from work for a "disabled individual." Passed by voice vote
 52 (December 4, Congressional Record p. S15725). (p. 326, l. 69)
- 53 *Senator Curtis amendment 333* involving the gain from the disposition of farmland which would change the rule for the recapture of
 54 soil and conservation and land clearing expenditures on the sale of farmland so that the time period begins when the land is
 55 acquired rather than when the expenditures are made. Passed by voice vote (December 4, Congressional Record p. S15728). (p.
 56 288, l. 45; p. 297, l. 14; p. 317, l. 50)
- 57 *Senator Griffin amendment* relating to the exemption for a foster child which would permit the same dependency exemption for a
 58 foster child as for a natural or adopted child in cases where the child is a student or under 19 but earns more than the amount
 59 of the personal exemption. Passed by voice vote (December 4, Congressional Record p. S15729).
 60 (p. 326, l. 6)
- 61 *Senator Mondale amendment 331* relating to private foundations which would delete the Committee provision (not in the House bill)
 62 terminating the tax-exempt status of a private foundation after 40 years. Passed 69-18 and 1 "present" (December 5, Congressiona
 63 Record S15760). (p. 293, l. 1)

Senate Floor Amendments to H.R. 13270—Continued

Amendments Adopted—Continued

- 1 *Senator Javits amendment 371* which would (1) establish a Presidential commission on philanthropic activities to report by June 30,
2 1971 (modified by Senator Ribicoff to June 30, 1972); (2) delete the bill's provisions relating to charitable contributions, except
3 the increase of the limit to 50 percent and the repeal of the unlimited deduction (this amendment was modified to include this
4 part); (3) defer the commencement of the 40-year limit on the tax-exempt life of a private foundation to June 30, 1972 (this
5 amendment was modified to exclude this part). Passed as modified by voice vote (December 5, Congressional Record p. S15768)
6 (p. 326, l. 70).
- 7 *Senator Byrd (W. Va.)-Mansfield amendment* (to Senator Long's amendment 367) relating to social security benefits which would
8 increase minimum social security benefits to \$100 per month and raise the employment tax wage base to \$12,000 in 1973
9 and thereafter. Passed 48-41 (December 5, Congressional Record p. S15796).
10 (p. 326, l. 42)
- 11 *Senator Harris amendment* (to Senator Long's amendment 367) involving social security benefits which would prevent public assistance
12 recipients from having welfare payments reduced because of the retroactive social security increase and would assure recipients
13 of an increase of at least \$7.50 per month. Passed 77-10 (December 5, Congressional Record p. S15799).
14 (p. 326, l. 44).
- 15 *Senator Long amendment 367 (as modified)* involving social security benefits which would (1) increase social security by 15 percent
16 across the board; (2) include the Byrd (W. Va.)-Mansfield amendment to raise the monthly minimum payment to \$100; and (3)
17 include the Harris amendment to assure an increase to public assistance recipients. Passed as amended 73-14 (December 5, Con-
18 gressional Record p. S15803) (p. 326, l. 42).
- 19 *Senators Ribicoff and Dominick amendment 313 (as modified by Senator Goodell)* involving a tax credit for higher education expenses
20 providing that an income credit for such expenses, up to a maximum credit of \$325 a year with a complete phase-out for tax-
21 payers with adjusted gross income of \$31,250 and over to be effective for taxable years beginning in 1971 (modified by Senator
22 Goodell to 1972). Passed 53-32 (December 5, Congressional Record p. S15861).
23 (p. 327, l. 1)
- 24 *Senator Hansen amendment* involving the investment tax credit which would change a transition rule under the repeal of the investment
25 credit so that property placed in service under the Watershed Protection and Flood Prevention Act will be "pre-termination"
26 property (eligible for an investment credit) where prior to the effective date plans had been filed with the Department of Agri-
27 culture. Passed by voice vote (December 5, Congressional Record p. S15871).
28 (p. 323, l. 46)
- 29 *Senator Miller amendment* involving unrelated business income which would add State educational institutions to the exemption
30 accorded religious educational institutions from the unrelated business income tax. Passed by voice vote (December 5, Con-
31 gressional Record p. S15875) (p. 287, l. 58; p. 295, l. 8; p. 315, l. 37).
- 32 *Senator Bennett amendment* involving non-exempt membership organizations which would assure that water users organized to operate
33 projects of the Bureau of Reclamation would not be denied deduction of expenses incurred in supplying services and benefits to
34 members prior to 1971. Passed by voice vote (December 6, Congressional Record p. S15951) (p. 288, l. 1; p. 295, l. 30; p. 315,
35 l. 59).
- 36 *Senator Bennett amendment* relating to tax-exempt organizations and unrelated business income tax which would prevent the auditing
37 of church books except for purposes of determining the unrelated business income tax and would also prevent an examination
38 of religious activities except to determine the organization's tax-exempt status as a church. Passed by voice vote (December 6,
39 Congressional Record p. S15951) (p. 287, l. 45; p. 294, l. 12; p. 314, l. 31).
- 40 *Senator Farnin's amendment 350 (as modified by Senator Long)* relating to private foundations which would require divestiture of
41 excess business holdings within ten years (8 years, as modified by Senator Long) instead of the Committee's 2, 5, 10, 15 year step
42 divestiture rule in the case where a private foundation and disqualified persons hold more than 75 percent of the stock of a cor-
43 poration owning more than 10 percent of the land area of a major political subdivision (population of 125,000 or more). Passed
44 by voice vote (December 6, Congressional Record p. S15953) (p. 287, l. 18; p. 293, l. 54; p. 313, l. 57).
- 45 *Senator Javits amendment 381 (as modified by Senator Long)* involving cooperative housing corporations which provides that stock
46 owned by a governmental unit or agency would not be considered in determining whether 80 percent of the income of a cooperative
47 housing corporation is derived from individual tenant stockholders with respect to taxable years ending after January 1, 1966
48 (modified by Senator Long to December 31, 1968). Passed by voice vote (December 6, Congressional Record p. S15953) (p.
49 291, ls. 53-59; p. 302, ls. 23-26; p. 325, l. 46).
- 50 *Senator Javits amendment* involving the gain on the sale of low-income housing which would add qualified low-income State or local
51 government housing programs to the Committee provision allowing the deferral of tax on gain from the sale of Federal low-income
52 housing, where the proceeds are reinvested in similar governmental assisted housing with a controlled rate of return. Passed by
53 voice vote (December 6, Congressional Record p. S15954) (p. 304, l. 38; p. 325, l. 40).
- 54 *Senator Holland amendment 376* involving citrus grove expenses which requires the costs of developing and maintaining citrus groves
55 incurred during the four years after planting (except for replanting due to weather, disease, casualty, etc.) to be capitalized and
56 not deducted currently. Passed by voice vote (December 6, Congressional Record p. S15956).
57 (p. 317, l. 54)
- 58 *Senator Allott amendment 313* involving mineral depletion which increases the depletion rate from 15 percent to 23 percent for molyb-
59 denum. Passed by voice vote (December 6, Congressional Record p. S15957) (p. 290, l. 67; p. 300, l. 47).

Senate Floor Amendments to H.R. 13270—Continued

Amendments Adopted—Continued

- 1 *Senator Holdings amendment 367* (as modified) involving bonds held by financial institutions which would extend the transition period
 2 for bonds held on July 11, 1969, from 5 years to an unlimited time (modified to 13 years) with a change of the treatment of the
 3 gain from the sale of bonds held by the financial institutions from capital gains to ordinary income. Passed by voice vote
 4 (December 6, Congressional Record p. S15959) (p. 290, l. 48; p. 300, l. 11; p. 320, l. 56).
- 5 *Senator Percy amendment 374* involving private foundations which would increase the private foundation payout requirement to
 6 charity to the amount of income or 6 percent of the value of the assets, whichever is greater (the committee bill used 5 percent) —
 7 to be attained gradually: 3.5 percent in 1972, 4 percent in 1973, 4.5 percent in 1974, 5 percent in 1975, 5.5 percent in 1976, and
 8 6 percent in 1977 and thereafter. Passed 40 to 32 (December 6, Congressional Record p. S15964) (p. 287, l. 14; p. 293, l. 26; p.
 9 313, l. 23).
- 10 *Senator Scott amendment* relating to charitable contributions which extends the 50 percent charitable deduction and would give a full
 11 deduction for gifts of appreciated property to "community foundations" which pay out income from the contributions within 1
 12 year of the taxable year it is received (as compared to the requirement for other private foundations to pay out all of the con-
 13 tributions within 1 year). Passed by voice vote (December 6, Congressional Record p. S15964) (p. 288, l. 18; p. 295, l. 41; p. 316,
 14 l. 6).
- 15 *Senator Stevens amendment 380* relating to the investment credit which would continue the investment tax credit for investments in
 16 "depressed areas," for the maximum credit of \$15,000 times the number of new jobs created. Passed 35 to 33 (December 6,
 17 Congressional Record p. S15981) (p. 323, l. 48).
- 18 *Senator Dominick amendment* involving personal holding companies which would increase from 10 percent to 20 percent the percentage
 19 of earnings personal holding companies may deduct as dividends within 2½ months after the end of the taxable year earned. (i.e.,
 20 decrease from 90 percent to 80 percent the percentage of earnings that must be distributed during the year earned.) Passed by
 21 voice vote (December 6, Congressional Record p. S15981) (p. 325, l. 51).
- 22 *Senator Bellmon amendment 373* (as modified) involving the involuntary conversion of real estate which would extend from 1 to 2
 23 years the nontaxable period for gains on replacement of "any" (modified to "like kind") real property used in trade or business
 24 for investment if involuntarily converted. Passed as modified by voice vote (December 6, Congressional Record p. S15982) (p.
 25 325, l. 56).
- 26 *Senator Inouye amendment 319* which would delete the provision relating to the limitation on capital gains treatment of lump-sum
 27 pension distributions. Passed 50 to 37 (December 8, Congressional Record p. S16056) (p. 291, l. 31; p. 301, l. 44; p. 322, l. 8).
- 28 *Senators Ribicoff and Curtis amendment 398* involving private foundations which reduces the audit fee tax on private foundations to 0.1
 29 percent of asset value after 1970 and would require the Treasury Department to (1) maintain records reflecting the cost of audit,
 30 (2) to make annual reports to the Joint Committee on Internal Revenue Taxation and, (3) to recommend an appropriate audit fee
 31 tax to cover the actual costs of administration. Passed by voice vote (December 8, Congressional Record p. S16059) (p. 287, l. 1;
 32 p. 293, l. 2; p. 313, l. 1).
- 33 *Senator Curtis amendment 390* involving the deadline for the filing of a tax return for farmers and fishermen which would extend the
 34 deadline for filing tax returns considered as declarations or amendments from February 15 to March 15 for taxable year beginning
 35 after December 31, 1969. Passed by voice vote (December 8, Congressional Record p. 16060).
 36 (p. 326, l. 33)
- 37 *Senator Ribicoff amendment* involving stock dividends which would expand the Committee's transition rules so that the existing law
 38 would continue to apply to stock dividends paid before 1991 on preferred stock issued before the effective date. Passed by voice
 39 vote (December 8, Congressional Record p. S16063) (p. 290, ls. 11-24; p. 299, l. 35; p. 320, l. 13).
- 40 *Senator Miller amendment* involving real estate investment trusts which would prevent the holder of a beneficial interest in real estate
 41 investment trust from being taxed on the accelerated depreciation of the trust as a "tax preference." Passed by voice vote (Decem-
 42 ber 8, Congressional Record p. S16063) (p. 288, l. 69; p. 297, l. 51; p. 318, l. 42).
- 43 *Senator Ribicoff amendment* related to unlimited charitable contributions which would allow a taxpayer who remarries (whose former
 44 spouse is deceased) and files a separate tax return to refer back to his joint return with his former deceased spouse for the previous
 45 10 taxable years in determining his eligibility for the unlimited charitable deduction, effective for the taxable year beginning after
 46 December 31, 1957. Passed by voice vote (December 8, Congressional Record p. S16063) (p. 288, l. 19; p. 295, l. 46; p. 311, l. 26;
 47 p. 316, l. 13).
- 48 *Senator Miller amendment 344* involving property acquired through the violation of criminal law which would deny capital gains treat-
 49 ment on the sale of property acquired through the violation of a criminal law of the United States, a State, the District of Colum-
 50 bia, or a United States possession (or acquired with funds obtained through such a violation) and would limit depreciation on such
 51 property to the straight-line method. Passed by voice vote (December 8, Congressional Record p. S16065).
 52 (p. 327, l. 2)
- 53 *Senator Hansen amendment* relating to farm loss which would extend the Committee farm limitation rule to also apply to corporations
 54 and trusts. Passed by voice vote (December 8, Congressional Record p. S16065).
 55 (p. 288, l. 45; p. 297, l. 6; p. 317, l. 41)
- 56 *Senator Moss amendment* which involves the dependency exemption and would exclude amounts received by a child under the Social
 57 Security Act in determining whether the child has received more than one-half of his support from the taxpayer claiming the
 58 dependency exemption. Passed 46 to 41 (December 8, Congressional Record p. S16068) (p. 327, l. 4).

Senate Floor Amendments to H.R. 13270—Continued

Amendments Adopted—Continued

- 1 *Senator Justice amendment* on tax exempt organizations which would extend the transition rule for bequests of debt-financed property to
2 a "bargain purchase" before Oct. 9, 1969, which is subject to a mortgage placed on the property more than five years before the
3 purchase and where the tax-exempt organization pays the seller less than 10 percent of his equity. Passed by voice vote (De-
4 cember 9, Congressional Record p. S16213) (p. 288, l. 9; p. 315, l. 23).
- 5 *Senator Cooper amendment 399* involving the amortisation of coal mine safety equipment which would permit a five-year amortisation
6 of the cost of coal mine safety equipment required under the Federal Coal Mine Health and Safety Act of 1969 and placed in
7 service before the expiration of 6 years after the operative date of Title III of the above act. Passed by voice vote (December 9,
8 Congressional Record p. S16218) (p. 324, l. 10).
- 9 *Senator Miller amendment* involving accumulation trusts which would allow the then existing law to continue to apply to distributions
10 from one trust to a beneficiary before Jan. 1, 1972, and also apply to two trusts, if one of such trusts is for the lifetime benefit of a
11 surviving spouse. Passed by voice vote (December 9, Congressional Record p. S16218).
12 (p. 289, ls. 38-41; p. 298, l. 27; p. 319, l. 14)
- 13 *Senator Miller amendment* relating to restricted property which would make certain that the same transitional tax rate exchange rule
14 would apply to stock received on a tax free conversion of convertible stock or securities. Passed by voice vote (December 9,
15 Congressional Record p. S16218) (p. 289, l. 18; p. 298, l. 6; p. 318, l. 63).
- 16 *Senator Byrd (W. Va.) amendment 398* (as modified) involving social security which would reduce the eligible age from 62 to 60 for
17 actuarially reduced social security benefits beginning in 1970; also, would prevent reduction of civil service benefits in certain
18 cases because of the lower social security retirement age provision (modified to make the provision effective only after proclama-
19 tion by the President as to the need for additional consumer purchasing power). Passed 54 to 37 (December 9, Congressional
20 Record p. S16221) (p. 327, l. 6).
- 21 *Senator Scott amendment* relating to private foundations which would provide a technical change allowing certain dispositions of excess
22 business holdings to "disqualified persons" without any tax penalty. Passed by voice vote (December 9, Congressional Record
23 p. S16237) (p. 287, l. 18; p. 293, ls. 34-57; p. 313, ls. 33-59).
- 24 *Senator Holland amendment* relating to salary exempt from levy which would exempt from a tax levy that portion of an individual's
25 salary, wage, or earned income, necessary to comply with a court judgment to support any children if the court decree was issued
26 prior to the date of the tax levy. Passed by voice vote (December 9, Congressional Record p. S16239).
27 (p. 326, l. 35)
- 28 *Senator Mathias amendment 388* (as technically modified) involving Subchapter "S" corporations which would change the definition
29 of a "shareholder-employee" (who are to have the H.R. 10 limitations on contributions to pension plans) from one who owns
30 more than five percent of the corporation's stock to one who owns more than 10 percent. Passed by voice vote (December 9,
31 Congressional Record p. S16240) (p. 291, ls. 61-67; p. 302, l. 32; p. 322, l. 66).
- 32 *Senator Bellmon amendment 405* involving certain costs in tax court cases which would allow the prevailing party in a civil tax court
33 proceeding to recover reasonable attorney's fees and expert witness costs where the deficiency was assessed without good cause,
34 etc. Passed by voice vote (December 9, Congressional Record p. S16241).
35 (p. 327, l. 7)
- 36 *Senator Williams (Del.) amendment* involving statistics based on zip code areas which would prohibit the Treasury Department from
37 selling statistics of income or special statistical studies identified by a mailing code system, except to Federal, State, or local
38 government agencies. Passed by voice vote (December 9, Congressional Record p. S16241).
39 (p. 327, l. 9)
- 40 *Senator Fannin amendment 396* involving professional corporations which would delete that section of the bill (not originally in the
41 House bill) limiting the excludable contributions to pension plans of "professional corporation shareholder employees" to the
42 10 percent of compensation or a \$2,500 maximum "H.R. 10 plans." Passed 65 to 25 (December 9, Congressional Record p. S16250)
43 (p. 303, l. 60; p. 324, l. 65).
- 44 *Senator Moss amendment 354* involving the withholding of income tax which would permit the withholding of income tax of students
45 on the basis of the estimated annual rate of earnings and tax liability, on an annual basis. Passed by a voice vote (December 9,
46 Congressional Record p. 16260) (p. 327, l. 11).
- 47 *Senator Yarborough amendment 383* involving debt-financed property which would exempt from the definition of "debt-financed prop-
48 erty" real property subject to a lease entered into primarily for purposes substantially related to the organizations exempt
49 purpose. Passed by voice vote (December 9, Congressional Record p. 16262).
50 (p. 288, l. 9; p. 315, l. 23)
- 51 *Senator Cotton amendment 348* involving import quotas which would authorize the President to impose import limitations when he
52 finds an imported product is disrupting the domestic market and when the exporting country is imposing restrictions of any kind
53 on articles exported from the United States. Passed 65 to 30 (December 10, Congressional Record p. S16339). (After Senator
54 Javits' motion to table the motion was defeated, 22 to 73, Congressional Record p. S16338).
55 (p. 327, l. 14)
- 56 *Senators Tower and Sparkman amendment 407* involving accelerated depreciation which, as to (1) used as residential rental housing
57 would allow accelerated depreciation of 150 percent declining balance if the property has a useful life of 30 years or more, or 25
58 percent if the useful life is 20 years to 30 years, and straight line if the useful life is less than 20 years; and (2) as to the recapture
59 of real estate depreciation would change the Committee's recapture rule on residential housing so that there would be full recapture
60 of accelerated depreciation over straight-line if the property is sold within its first 5-years (10 years under Committee provision)
61 and would thereafter reduce the amounts subject to recapture by one percentage point per month; also, provides for full recapture
62 on nonresidential real estate if sold within the first ten years (as opposed to full recapture regardless of the time held under Com-
63 mittee provision). Passed 69 to 24 (December 10, Congressional Record p. S16351) (p. 302, l. 13; p. 322, l. 47).

Senate Floor Amendments to H.R. 13270—Continued

Amendments Adopted—Continued

- 1 *Senator Ervin amendment* relating to private foundations which under certain conditions would exempt charitable trusts from the
2 divestiture rule. Passed by voice vote (December 10, Congressional Record p. S16352) (p. 287, ls. 18, 43; p. 293, ls. 34-57; p. 313,
3 ls. 33-59; p. 315, l. 1).
- 4 *Senator Sparkman amendment 370* involving private foundations which would exclude from the definition of a private foundation certain
5 organizations or trusts created by widows prior to March 30, 1924, which used the income from the stock held in the trust for the
6 benefit of corporate employees. Passed 49 to 45 (December 10, Congressional Record p. S16355) (p. 287, ls. 7, 43; p. 294, ls. 30-41;
7 p. 315, l. 3).
- 8 *Senator Dole amendment 413* (as modified by Senator McIntyre) involving the "minimum tax" on preference income which would (1)
9 remove from the list of tax preferences intangible drilling and development costs, and (2) treat oil and gas percentage depletion
10 as a tax preference only to the extent it exceeded the intangible drilling and development cost for the taxable years (Senator Mo-
11 Intyre's amendment modified, after a series of votes on motions to table and reconsider the Dole amendment, to apply only to
12 persons or corporations with annual gross income of less than \$3 million). Passed, as modified, 58 to 34 (December 10, Congressional
13 Record p. S163(3). (p. 297, l. 42; p. 318, l. 30).
- 14 *Senator Long amendment* involving method of accounting which would permit the taxpayer to retroactively change from the installment
15 to the accrual method of accounting if the taxpayer files a notice of change within three years following the date of the filing of
16 the tax return for the year the installment method was elected (no interest would be allowed on any refunds, or credits, resulting
17 from such change). Passed by voice vote (December 10, Congressional Record p. S16369).
18 (p. 325, l. 60)
- 19 *Senators Cooper and Cook amendment 387* involving farm losses which would extend the period of time for presumption that an individual
20 is engaged in an activity for profit if an activity shows a profit in 2 of 7 years (5 years under the Committee provision). (Modified
21 so that "2 of 7" rule would apply only to activities in which a major part is breeding, training, or racing horses.) Passed by voice
22 vote (December 10, Congressional Record p. S16371).
23 (p. 288, l. 45; p. 297, ls. 4, 11; p. 317, ls. 39, 47)
- 24 *Senator Hansen amendment* involving alternative capital gains tax which would allow the continuance of the 25 percent alternative
25 capital gains tax rate for those taxpayers with tax preferences in excess of \$10,000 (not allowed under the Committee provision)
26 but only to the extent of first subtracting the excess of the tax preferences over \$10,000 from the \$140,000 ceiling. Passed by voice
27 vote (December 10, Congressional Record p. S16375).
28 (p. 291, l. 24; p. 301, l. 22; p. 321, l. 51)
- 29 *Senator Bennett amendment* involving stock dividends which would broaden the transitional rule for certain convertible preferred stock.
30 Passed by voice vote (December 10, Congressional Record p. S16385) (p. 260, ls. 11-24; p. 299, l. 35; p. 320, l. 13).
- 31 *Senator Bennett amendment* involving the recognition of gain in certain liquidations which provides that for purposes of section 333
32 liquidation, securities transferred to a controlled corporation after December 31, 1953, sold in exchange for stock in a tax-free
33 transfer under section 351, will be treated as acquired before that date, if they were acquired before that date by the person
34 making the transfer (applies to liquidations occurring prior to 1971). Passed by voice vote (December 10, Congressional Record p.
35 S 16385) (p. 326, l. 1).
- 36 *Senator Curtis amendment* involving private foundations which is a conforming amendment stating that section 508(e) shall not apply
37 to require the inclusion in governing instruments of any provisions inconsistent with the subsection. Passed by voice vote
38 (December 10, Congressional Record p. S16385) (p. 287, l. 7; p. 294, ls. 30-41; p. 314, ls. 57-68; p. 315, ls. 1-5).
- 39 *Senator Hruska amendment* involving Subchapter "S" corporations which would postpone the effective date of the limitation on contribu-
40 tions to pension plans by shareholder-employees of Subchapter "S" corporations until taxable years beginning after Dec. 31,
41 1970 (instead of Dec. 31, 1969, as in the Committee provision). Passed 52 to 32 (December 10, Congressional Record p. S16386).
42 (p. 231, l. 66; p. 302, l. 34; p. 322, l. 68).
- 43 *Senator Miller amendment 393* involving the minimum tax which changes the format of the minimum tax on tax preferences to a 10
44 percent tax on tax preferences in excess of the sum of the \$30,000 exemption plus the regular Federal income tax liability (the
45 Committee provision would place a 5 percent tax on the amount of tax preferences in excess of \$30,000). Passed 72 to 11 (De-
46 cember 10, Congressional Record p. S16389) (p. 288, ls. 67-72; p. 289, ls. 1-7; p. 297, l. 39; p. 311, ls. 1, 50; p. 318, l. 27).
- 47 *Senator Sparkman amendment 358* involving industrial development bonds which would prevent the Securities and Exchange Com-
48 mission from requiring registration of tax exempt industrial development bonds. Passed by voice vote (December 10, Congressio-
49 nal Record p. S16390) (p. 327, l. 16).
- 50 *Senator Long amendments* which are technical in nature. (December 10, Congressional Record p. S16400).

Amendments Rejected:

- 53
- 54 *Senator Williams (Delaware) amendment* which would delete the Finance Committee provision raising the percentage depletion net
55 income limitation from 50% to 65% for oil and gas producers with less than \$3 million gross income per year from oil and gas
56 wells. Rejected 26-34 (November 24, Congressional Record p. S14956). (p. 290, ls. 65-67; p. 291, ls. 1-20; p. 300, l. 53; p. 321,
57 ls. 21-46).
- 58 *Senator Williams (Delaware) amendment* which would delete the Finance Committee provision raising the percentage depletion net
59 income limitation from 50% to 70% for all gold, silver, and copper producers. Rejected 23-37 (November 24, Congressional
60 Record pp. S14960-61). (p. 290, ls. 65-67; p. 291, ls. 1-20; p. 300, l. 50; p. 321, ls. 21-46).

Senate Floor Amendments to H.R. 13270—Continued

Amendments Rejected—Continued

- 1 *Senator Allen amendment 186* which would raise the personal exemption to \$1,200. Rejected, 13-46 (November 24, Congressional
2 Record p. 814964) (p. 292, l. 47; p. 303, l. 23; p. 305, l. 6; p. 310, ls. 20, 26; p. 324, l. 18).
- 3
- 4 *Senator Byrd (Virginia) amendment 287* which would eliminate the 5% income tax surcharge. Rejected, 28-49 (November 25, Con-
5 gressional Record p. 815050) (p. 292, ls. 5-7; p. 302, ls. 43-46; p. 323, ls. 20-23).
- 6
- 7 *Senator Harke amendment* which would use surcharge revenues collected in fiscal 1970 and 1971 for direct elementary and secondary
8 education aid to State governments. Rejected, 8-74 (November 25, Congressional Record 815056).
- 9 *Senator Ellender amendment 290* which would retain the 27½% depletion rate for oil and gas producers. Rejected, 30-62 (December 1,
10 Congressional Record p. 815243) (p. 290, l. 67; p. 300, l. 47; p. 310, ls. 13, 16; p. 321, l. 23).
- 11 *Senator Williams (Delaware) amendment 281* which adopts the 20% House passed depletion rate for oil and gas producers instead of the
12 Finance Committee bill's 23%. Rejected, 38-52 (December 1, Congressional Record p. 815270) (p. 290, l. 67; p. 300, l. 47; p. 310,
13 ls. 10, 16; p. 321, l. 23).
- 14 *Senator Williams (Delaware) amendment 298* which adopts the House passed reduction in depletion rates for minerals other than oil
15 and gas instead of no change as in the Finance Committee's bill. Rejected, 25-64 and 1 "present" (December 1, Congressional
16 Record p. 815274).
- 17 (p. 290, l. 67; p. 300, l. 47; p. 310, ls. 10, 13; p. 321, l. 23)
- 18 *Senator Percy amendment 338* (as modified by Senator Dole) which would increase the personal exemption in four annual \$50 incre-
19 ments to \$800 in 1973 and after (modified by Senator Dole) three annual \$50 increments to \$750 in 1972 and after; delay one
20 year the bill's scheduled increases in the standard deduction; change the "low income allowance" to a flat \$1,000 after 1972; and
21 provide no tax reduction for 1971, but ¼ of the rate reduction in 1972 and ½ in 1973 and after. Rejected, 23-72 (December 3,
22 Congressional Record p. 815510).
- 23 (p. 292, l. 47; p. 303, l. 23; p. 305, l. 6; p. 310, ls. 1, 26; p. 324, l. 18)
- 24 *Senator Miller amendment* which would substitute in lieu of the \$600 personal exemption deduction a tax credit of \$140 per person for
25 1971 and \$150 for 1972 and after; increase the minimum standard deduction to \$500 plus \$250 per dependent (raise the maximum
26 total deduction to \$1,200); increase the standard deduction to a maximum of \$1,200 (with an additional deduction for charitable
27 contributions in excess of 3% of AGI); and provide ¼ of tax rate reduction for 1971 and ½ for 1972 and after. Rejected, 25-70
28 (December 3, Congressional Record p. 815518).
- 29 (p. 292, l. 47; p. 303, l. 23; p. 305, l. 6; p. 310, ls. 1, 20; p. 324, l. 18)
- 30 *Senator Proxmire amendment 328* (as modified) which, as to the foreign tax credit, would, (1) require a recapture of the domestic tax
31 benefit from a foreign loss (modified to exclude expropriation losses) when foreign profits are made by offsetting the foreign losses
32 (via a two-year carryback and a 10-year carryforward) first against foreign profits before computing the foreign tax credit, and
33 (2) provide that the foreign tax credit allowed on mineral income from a foreign country be limited to the U.S. tax on that income
34 (and thus may not offset income earned in another foreign country). Rejected, 33-58 (December 3, Congressional Record pp.
35 815576-77).
- 36 (p. 290, ls. 28-34; p. 299, ls. 43-46; p. 320, l. 21)
- 37 *Senator Young (Ohio) amendment 336* which would eliminate percentage depletion on oil and gas produced outside the United States
38 or its possessions. Rejected, 25-68 (December 4, Congressional Record p. 815680) (p. 290, ls. 65-67; p. 291, ls. 1-20; p. 300, ls.
39 45-60; p. 321, ls. 23-31).
- 40 *Senator Ribicoff amendment 341* which would subject unrelated business income of cooperatives to tax. Rejected, 11-81 (December 4,
41 Congressional Record p. 815710).
- 42 (p. 291, ls. 53-59; p. 302, ls. 23-26; p. 322, ls. 58-62)
- 43 *Senator Cannon amendment 285* which would exempt "transportation equipment" from the repeal of the investment tax credit. Re-
44 jected, voice vote (December 5, Congressional Record p. 815761).
- 45 (p. 292, l. 26; p. 302, l. 61; p. 323, l. 38)
- 46 *Senator Williams (Delaware) amendment* (substitute for Senator Long amendment 367) which would raise social security benefits by
47 10% across the board; raise the wage base to \$9,000 in 1972; set the employer-employee payroll tax to 5.1% each for 1971-1973
48 and 5.5% each for 1974 and after; adopt a "cost of living" increase (for each rise of 3%, benefits rise by 3%); raise the earnings
49 test from \$1,680 to \$1,800 and extend the 1:2 cutoff of benefits to no maximum (\$2,880 under present law); increase widow's
50 benefits; and other minor changes. Rejected 34-56 (December 5, Congressional Record p. 815786) (p. 306, ls. 7, 15; p. 310, l. 54;
51 p. 326, l. 42).
- 52 *Senator Prouty amendment* (to Senator Long's amendment 367) which would increase minimum social security benefits to \$70.30 per
53 month (as compared to \$64). Rejected 44-46 (December 5, Congressional Record p. 815792) (p. 306, ls. 7, 15; p. 310, l. 48, p.
54 326, l. 42).
- 55 *Senator Tydings amendment 335* relating to capital gains at death which would provide a carryover of the decedent's basis on inheritance
56 of property (increased by the amount of death taxes paid, but not to exceed the fair market value at death); thus, when the in-
57 heritor of the property later sells the property, if ever, he would have a gain (or loss) determined by the difference in the fair
58 market value when sold and the basis when acquired by the decedent. Rejected, 31-47 and 1 "present" (December 5, Congres-
59 sional Record p. 815866).
- 60 (p. 291, ls. 22-39; p. 301, ls. 19-63; p. 302, ls. 1-4; p. 321, ls. 48-65; p. 322, ls. 1-35)
- 61 *Senator Metcalf amendment 315* relating to farm losses which would limit the deduction for each year for farm expenses to the income
62 from farming plus \$15,000 with the limit reduced by the amount by which the taxpayer's AGI from sources other than farming
63 exceeds \$15,000. Rejected 20-50 (December 6, Congressional Record p. 815947) (p. 288, l. 37; p. 296, l. 63; p. 310, l. 67, p. 317,
64 l. 26).
- 65 *Senator Miller amendment 369* (as modified) relating to farm losses which would limit the deduction each year for farm expenses against
66 nonfarm income to \$20,000 plus certain actual economic losses (modified to also include losses due to "disease"), with a carryover
67 of excess losses to be offset in full against farm income only. Rejected 32-47 (December 6, Congressional Record p. 815950) (p.
68 288, l. 37; p. 296, l. 63; p. 310, l. 63; p. 317, l. 26).
- 69 *Senator Kennedy amendment 368 (B)* which would add unrealized appreciation in gifts of appreciated property to the list of tax prefer-
70 ences for the "minimum tax". Rejected 16-63 (December 6, Congressional Record p. 815972) (p. 288, l. 69; p. 297, l. 42; p. 318,
71 l. 30).

Senate Floor Amendments to H.R. 13270—Continued

Amendments Rejected—Continued

1 *Senator Kennedy amendment 368(A)* which would change the minimum tax for individuals from a 5% tax with a \$30,000 exemption
2 level to a four step graduated tax of:

Tax Preferences:	Tax Rate (Percent)
3 \$5,000—\$30,000	2½
4 \$30,000—\$50,000	5
5 \$50,000—\$100,000	10
6 Over \$100,000	15

7 Rejected 25-52 (December 6, Congressional Report p. S15976) (p. 297, l. 36; p. 309, l. 43; p. 311, l. 50; p. 318, l. 27).

8 *Senator Curtis amendment 316* relating to the multiple corporation surtax exemption which provides that the bill's eventual limitation
9 of one surtax exemption shall not apply to a controlled group of corporations, if their aggregate taxable income does not exceed
10 \$100,000 and if they elect to pay an additional tax of 6% of so much of each corporation's taxable income that does not exceed
11 \$25,000. Rejected, voice (December 8, Congressional Record p. S16062) (p. 289, l. 46; p. 293, ls. 33-45; p. 319, ls. 22-33).

12 *Senator Talmadge amendment* (substitute for Fannin amendment 303) relating to political activities of tax exempt organizations which
13 would deny tax-exempt status for any taxable year in which the organization contributed cash or property in support of a candi-
14 date for Federal office. Rejected 25-63 (December 8, Congressional Record p. S16045) (p. 287, l. 26; p. 293, ls. 66-70; p. 294,
15 ls. 1-10; p. 305, l. 35; p. 311, ls. 19, 55; p. 314, ls. 6-29).

16 *Senator Fannin amendment 303* relating to political activities of tax-exempt organizations which would deny tax-exempt status for
17 any taxable year in which the organization uses its money to (1) support or oppose any candidate for public office; (2) support
18 or oppose any political party; or (3) carry on any voter registration. Rejected, 27-59 (December 8, Congressional Record p.
19 S16080) (p. 287, l. 26; p. 293, ls. 66-70; p. 294, ls. 1-10; p. 305, l. 35; p. 311, ls. 15, 55; p. 314, ls. 6-29).

20 *Senators Gore and Williams (Delaware) amendment 389* which would delete special amortization provisions for housing rehabilitation
21 expenditures, pollution control facilities, and railroad rolling stock. Rejected, 3-92 (December 9, Congressional Record p. S16907)
22 (p. 292, ls. 31-41; p. 303, ls. 1-18; p. 311, l. 30; p. 323, ls. 51-60; p. 324, ls. 1-12).

23 *Senator McCarthy amendment 364* (as modified) relating to unlimited charitable contributions which would retain a form of the un-
24 limited charitable contribution deduction by allowing an extra deduction over the general maximum, but limited so that taxable
25 income is not less than 20% of AGI in any taxable year and requiring reports by taxpayers using this provision. Rejected, 41-54
26 (December 9, Congressional Record p. S16212) (p. 288, l. 19; p. 295, l. 46; p. 307, l. 43; p. 316, l. 13).

27 *Senator Gore amendment* which would limit the benefit of the amortization provisions on rehabilitated housing, pollution control fa-
28 cilities, and railroad rolling stock to the owners of such equipment. Rejected, voice (December 9, Congressional Record p. S16252;
29 the Record, however, is in error by stating that the amendment passed—see December 10, Congressional Record p. S16340)
30 (p. 292, ls. 31-41; p. 303, ls. 1-18; p. 311, l. 23; p. 323, ls. 51-60; p. 324, ls. 1-12).

31 *Senator Packwood amendment 346* which would exempt from income tax a "housing management corporation" operating a nonprofit
32 corporation for the maintenance and repair of houses or dwellings owned by members of the corporation. Rejected, voice vote
33 (December 9, Congressional Record p. S16262.)

34 *Senator Moss amendment* relating to mineral production payments which would move the effective date from Oct. 9, 1969, to Dec. 31,
35 1969. Rejected, voice (December 9, Congressional Record p. S16263) (p. 291, l. 17; p. 301, l. 1; p. 321, l. 37).

36 *Senator McCarthy amendment 355* relating to the tax rates for unmarried individuals which would allow income-splitting for unmarried
37 persons. Rejected, 25-66 (December 10, Congressional Record p. S16368).
38 (p. 292, l. 53; p. 303, l. 25; p. 324, l. 22)

39 *Senator Hart amendment 314* relating to treble damages which would (1) change the Committee provision so as to deny the deduction
40 of ¾ of treble damage payments even if there was no criminal conviction or plea of guilty and (2) exclude from gross income ¾ of
41 treble damage awards received by taxpayer. Rejected, 25-66 (December 10, Congressional Record p. S16378-79) (p. 304, ls.
42 1-7; p. 325, l. 1).

43 *Senator Yarborough amendment 361* involving the investment tax credit which would delete provisions of the bill exempting certain gas
44 pipeline contracts (which had applications before the Federal Regulatory Commission before April 19, 1969) from the repeal of the
45 investment credit. Rejected, 36-51 (December 10, Congressional Record p. S16384).
46 (p. 292, l. 26; p. 302, l. 61; p. 323, l. 38)

47 *Senator Hartke amendment* (which would have amended Senator Miller's amendment) relating to the minimum tax which would provide
48 that the 10% "minimum tax" on tax preferences applies to preferences in excess of the sum of the \$30,000 exemption plus ¼ of
49 the regular tax liability (instead of 100% of the tax liability under the Miller amendment). Rejected, 31-52 (December 10, Con-
50 gressional Record p. S16389; later changed to 32-51, Congressional Record p. S16400) (p. 297, l. 39; p. 309, l. 43; p. 311, l. 1;
51 p. 318, l. 27).

52 *Senator Dole amendment 416* which would deny the tax-exempt status of labor organizations which participate in any political campaign
53 on behalf of any candidate for public office. Rejected, 10-71 (December 10, Congressional Record p. S16393) (p. 287, l. 26; p.
54 293, ls. 66-70; p. 294, ls. 1-10; p. 305, l. 35; p. 311, ls. 15, 19, p. 314, ls. 6-29).

55 *Senator Curtis amendment* relating to the effective dates of the tax reduction provisions which would postpone the effective date
56 for such reductions until the January 1 within the fiscal year in which there is estimated to be a surplus in the administrative
57 budget. Rejected, by passing Senator Long's motion to table Senator Curtis' amendment, 56-28 (December 10, Congressional
58 Record S16885).
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Senate Floor Amendments to H.R. 13270—Continued

Amendments Rejected—Continued

- 1 *Senator Cannon's amendment* relating to the tax credit for political contributions which would allow a tax credit of $\frac{1}{2}$ of political con-
 2 tributions (up to a maximum of \$25) for campaigns for Federal offices. Rejected, by passing Senator Long's motion to table Senator
 3 Cannon's amendment, 55-26 (December 10, Congressional Record p. 816399).
 4 *Senator Williams (Delaware)* motion to recommit the entire bill to the Committee on Finance with instructions to report back a sub-
 5 stitute with the following changes: (1) delete the Ribicoff-Dominick amendment relating to a tax credit for higher education
 6 expenses; (2) delete the Hartke amendment allowing a 7% investment tax credit for up to \$20,000 of investment each year; (3)
 7 delete the Stevens amendment allowing an investment tax credit for investment in depressed areas; (4) reinstate "Section 515"
 8 of the Committee bill (involving the limitation on capital gains treatment of lump sum pension distributions) which was deleted
 9 by the Inouye amendment; (5) delete the Murphy amendment removing percentage floors on medical expenses for those 65
 10 years of age and older; (6) delete the Fannin amendment providing a deduction for commuting expenses for disabled persons;
 11 (7) delete the Gore amendment relating to the increases in personal exemptions, etc.; and (8) delete the amendments relating to
 12 social security benefits. Rejected, 31-60 (December 11, Congressional Record p. 816448) (p. 305, ls. 6, 14, 42, 50; p. 306, ls. 7,
 13 11, 15, 19; p. 307, ls. 15, 26; p. 308, l. 16).

Amendments Laid on the Table:

- 15 *Senators Kennedy and Pearson amendment 400* (as modified by Senator Williams of Delaware) relating to a tax credit for political
 16 contributions which would allow such a credit to individuals of one-half the amount of the contribution to a maximum credit of \$25
 17 per taxable year (\$12.50 for a married person filing a separate return) modified to include Senator Williams' amendment on election
 18 reform. Tabled by Senator Hatfield's motion, 50-45 (December 9, Congressional Record p. 816237).
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Amendments Discussed and Withdrawn:

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 24 *Senator Ervin amendment 401* involving casualty losses of timber which would allow a casualty loss deduction for the loss of timber
 25 not less than the fair market value of the timber before the casualty (then existing law limited the deduction to the adjusted basis
 26 which is usually cost). Amendment withdrawn (December 9, Congressional Record p. 816239).
 27 *Senator Javits amendment 309* which requested that certain information be included in the Secretary's Annual Report. Amendment
 28 withdrawn (December 10, Congressional Record p. 816367).
 29 *Senator Sparkman amendment 308* relating to savings and loan associations. Amendment withdrawn (December 10, Congressional
 30 Record pp. 816395-8).
 31

Conference Action on H.R. 13270

Private Foundations:

- 1 (1) Provides an excise tax of 4 percent of the net investment income of each foundation for the taxable year. (p. 287, l. 1; p. 293,
2 l. 2; p. 307, l. 28)
- 3 (2) With respect to self-dealing:
- 4 (a) Omits the 7th category of self-dealing added by the Senate amendment—the payment by a private foundation of any of the
5 taxes imposed by the new provisions upon disqualified persons—since such payments are already considered to be self-dealing
6 under another heading. (p. 287, l. 9; p. 293, l. 5)
- 7 (b) Adopts the Senate amendment redefining the definition of a "substantial contributor."
8 (p. 287, ls. 9, 40; p. 293, l. 7)
- 9 (c) Adopts the Senate amendment which, for purposes of attribution removes brothers and sisters and certain partners from the
10 definition of a "disqualified person." (p. 287, ls. 9, 30; p. 293, l. 10)
- 11 (d) Adopts the Senate amendment which adds the requirement that a violation by a foundation manager be willful and without
12 reasonable cause and placing the burden of proof on the Government. (p. 287, ls. 9, 33; p. 293, l. 13)
- 13 (e) Adopts the Senate amendment providing a transition rule in the case of leases and loans outstanding on October 9, 1969,
14 but includes within the term "loan" reference to "extension of credit." (p. 287, l. 9; p. 293, l. 16)
- 15 (f) Adopts the Senate amendment providing a transition rule with respect to the use of goods, services, or facilities shared by
16 a private foundation and a disqualified person pursuant to an arrangement in effect before October 9, 1969. (p. 287, l. 9;
17 p. 293, l. 15)
- 18 (3) With respect to taxes on failure to distribute income:
- 19 (a) Accepts the Senate amendment treating the audit-fee tax, the unrelated business income tax, and reasonable administration
20 expenses as qualifying distributions. (p. 287, l. 14; p. 293, l. 22)
- 21 (b) Accepts the Senate amendment which allows a distribution to qualify even though made to another private foundation or
22 controlled foundation if the funds are spent within a year by the donee. (p. 287, l. 14; p. 293, l. 24)
- 23 (c) Accepts the gist of the Senate amendment, with a scheduled payout of 4.5 percent in 1972, 5 percent in 1973, 5.5 percent in
24 1974, and 6 percent in 1975 and after. (p. 287, l. 14; p. 293, l. 26; p. 307, l. 5)
- 25 (d) Accepts the Senate amendment providing for a deficiency dividend procedure where the failure to distribute is not willful and
26 is due to a faulty valuation of the assets. (p. 287, l. 14; p. 293, l. 27)
- 27 (e) Accepts the Senate amendment that distributions prior to 1970 are not to be taken into account for purposes of the 5-year
28 carryover. (p. 287, l. 14; p. 293, l. 29)
- 29 (f) Accepts the Senate amendment which treats repayments of prior distributions as income.
30 (p. 287, l. 14; p. 293, l. 31)
- 31 (g) Accepts the Senate amendment providing a transition rule for outstanding commitments made on or before Oct. 9, 1969
32 (p. 287, l. 14; p. 293, l. 32)
- 33 (4) With respect to taxes on excess business holdings:
- 34 (a) Agrees with the Senate amendment that only voting stock should be used to determine whether or not the divestiture require-
35 ments have been met. (p. 287, l. 18; p. 293, l. 35)
- 36 (b) Deletes the Senate amendment that a foundation cannot vote more than one-half of the voting stock it purchases after Oct. 9,
37 1969. (p. 287, l. 18; p. 293, l. 37)
- 38 (c) Accepts the Senate amendment that a non-exempt trust is only subject to the divestiture requirement when the charitable
39 interest in a trust is 50 percent or more. (p. 287, l. 18; p. 293, l. 39)
- 40 (d) Accepts the Senate amendment that a foundation's interest in a trust is not attributable currently until it becomes a possessory
41 interest. (p. 287, l. 18; p. 293, l. 41)
- 42 (e) Accepts the Senate amendment that stock in a passive holding company is not to be considered as a business holding generally.
43 (p. 287, l. 18; p. 293, l. 43)
- 44 (f) Accepts the Senate amendment generally as to existing holdings, that the foundation and disqualified persons may hold up to
45 50 percent of a company's stock. (p. 287, l. 18; p. 293, l. 45)
- 46 (g) Modifies the divestiture provisions by providing that existing holdings (those held on May 26, 1969) must be reduced to 50
47 percent within 10 years unless such holdings are more than 75 percent in which case an additional 5 years is given, or are
48 more than 95 percent in which case an additional 10 years is given. If at the end of the 10-year, 15-year, or 20-year period
49 (whichever is applicable) the foundation and all disqualified persons together have holdings not in excess of 50 percent and the
50 foundation has holdings not in excess of 25 percent no further divestiture is required. If the disqualified persons do not own
51 more than 2 percent the foundation is not subject to the 25-percent limit; it then has 15 years to reduce its holdings to 35
52 percent without the imposition of any tax. (p. 287, l. 18; p. 293, l. 47)
- 53 (h) Accepts the Senate amendment that a foundation may hold at least 2 percent of the voting stock of any corporation. (p. 287,
54 l. 18; p. 293, l. 50)
- 55 (i) Accepts the Senate amendment that in certain factual situations, exceptions to the divestiture provisions are appropriate. (p.
56 287, l. 18; p. 293, l. 52)
- 57 (j) Deletes the Senate amendment which would have added the provision relating to corporations owning more than 10 percent
58 of the land area of any major political subdivision in the United States.
59 (p. 287, l. 18; p. 293, l. 54; p. 306, l. 40)
- 60 (5) With respect to the limitations placed on the use of foundation assets (investments which jeopardized charitable purpose):
61 (a) Accepts the Senate amendment which exempts "program-related" investments. (p. 287, l. 24; p. 293, l. 59)

Conference Action on H.R. 13270—Continued

Private Foundations—Continued

- 1 (b) Accepts the Senate amendments relating to the changing of the sanctions on investments jeopardizing charitable purpose (5
2 percent initially on the foundation and foundation manager, up to \$5,000, and, at the second level, 25 percent on the foun-
3 dation and 5 percent on the manager, up to \$10,000. (p. 287, l. 24; p. 293, l. 61)
- 4 (c) Accepts the Senate amendment which allows the State Attorney General to intervene.
5 (p. 287, l. 24; p. 293, l. 64)
- 6 (6) As to limitations on activities of foundations (the tax on taxable expenditures):
7 (a) Accepts the Senate amendment which allows foundations to assist governmental bodies with the modification that such assist-
8 ance can only be provided in response to a written request of the body itself or a subdivision, such as a subcommittee of such
9 body, and provides that the response can be given only to such body or subdivision. (p. 287, l. 26; p. 293, l. 67)
- 10 (b) Accepts the Senate amendment relating to noncommercial educational TV or radio stations which adhere to FCC regulations
11 and the "fairness" doctrine. (p. 287, l. 26; p. 293, l. 69)
- 12 (c) Accepts the Senate amendment which prohibits expenditures to influence the outcome of any specific election. (p. 287, l. 26;
13 p. 294, l. 1; p. 311, ls. 15, 19, 55)
- 14 (d) Modifies the Senate amendment relating to voter registration drives by accepting the provision which would permit expendi-
15 tures, (1) if activities are "nonpartisan"; (2) if voter registration contributions are not subject to the condition that they be
16 used in only one specific election period; and by rejecting the condition that (3) the activities need be carried on in more than
17 1 State and substituting that they need to be carried on in more than 5 States; (4) by providing that in addition to requiring
18 that substantially all of its "support" come from 3 or more independent exempt organizations, the government, or the gen-
19 eral public, not over 50 percent of its support be derived from gross investment income; and, (5) by providing that instead
20 of no more than 40 percent of its "support" may come from any one exempt organization in 5 consecutive years, no more
21 than 25 percent can come from such a source. (p. 287, l. 26; p. 294, l. 3; p. 305, l. 35)
- 22 (e) Accepts the Senate amendment that "teaching" be added to the list of skills qualifying for permissible grant. (p. 287, l. 26;
23 p. 294, l. 5)
- 24 (f) Accepts the Senate amendment establishing a "prudent man" test with respect to expenditure responsibility. (p. 287, l. 26;
25 p. 294, l. 6)
- 26 (g) Accepts the Senate amendment providing for an initial sanction of 10 percent (plus 2½ percent up to a maximum of \$5,000
27 on the foundation manager) except that if full recovery of the expenditure is not possible, then the foundation must take
28 such additional corrective action as may be prescribed by regulations in order to avoid a second-level tax. (p. 287, l. 26; p. 294,
29 l. 8)
- 30 (7) With respect to the disclosure and publicity requirements:
31 (a) Accepts the Senate amendment which exempts churches and their integrated auxiliary organizations from filing annual
32 information returns and also exempts from the requirement any religious order with respect to its exclusive religious activities.
33 (p. 287, ls. 45, 48; p. 294, l. 12; p. 306, l. 36)
- 34 (b) Accepts the Senate amendment exempting organizations with gross receipts of \$5,000 or less.
35 (p. 287, ls. 45, 48; p. 294, l. 14)
- 36 (c) Accepts the Senate amendment that names and addresses of substantial contributors need not be disclosed to the public
37 except in the case of private foundations. (p. 287, ls. 45, 48; p. 294, l. 15)
- 38 (d) Accepts the Senate amendment that private foundations with \$5,000 or more of assets are required to file an annual report
39 showing the book and market values of such assets, lists of grants, grantee's names, etc., and provides that a copy of the
40 report must be made available to any citizen at the foundation's office for at least 180 days and the foundation must pub-
41 lish its availability.
42 (p. 306, l. 32)
- 43 (8) With respect to the change of status:
44 (a) Agrees with the Senate amendment exempting churches and their integrated auxiliaries, etc., from having to apply for recog-
45 nition of exempt status. (p. 287, l. 2; p. 294, l. 18)
- 46 (b) Accepts the Senate amendment exempting organizations which are educational or public charities if their gross receipts are
47 \$5,000 or less. (p. 287, l. 2; p. 294, l. 20)
- 48 (c) Accepts the Senate amendment permitting a foundation to change its status to a public charity by the end of the first taxable
49 year after 1969 without becoming liable for tax. (p. 287, l. 2; p. 294, l. 22)
- 50 (d) Accepts the Senate amendment allowing the Internal Revenue Service to abate the tax during the 5-year period if the founda-
51 tion volunteers to change its status by acting as a public charity for at least 5 consecutive years. (p. 287, l. 2; p. 294, l. 24)
- 52 (e) Accepts the Senate amendment which provides that organizations which must notify the Service of their exempt status are
53 those coming into existence after Oct. 9, 1969, rather than after May 28, 1969. (p. 287, l. 2, p. 294, l. 26)
- 54 (f) Accepts the Senate amendment requiring special information returns to be filed by exempt organizations upon their liquidation,
55 dissolution, or substantial contraction.
56 (p. 287, l. 2; p. 294, l. 28)
- 57 (9) With respect to the definition of a private foundation:
58 (a) Accepts the Senate amendment relating to the definition of "support".
59 (p. 287, l. 7; p. 294, l. 31)
- 60 (b) Accepts the Senate amendment relating to the treatment of government contracts in applying the "support" test. (p. 287, l. 7;
61 p. 294, l. 32)
- 62 (c) Accepts the Senate amendment enlarging the third category to organizations operated in conjunction with educational insti-
63 tutions except that it specifically provides that such an organization is operated in connection with two or more specific orga-
64 nizations of the type described in the first or second categories. (p. 287, l. 7; p. 294, l. 35)
- 65 (d) Accepts the Senate amendment relating to foreign organizations.
66 (p. 287, l. 7; p. 294, l. 37)
- 67 (e) Accepts the Senate amendment providing that certain types of organizations such as social welfare, or labor, or agricultural
68 organizations, etc., shall be treated as publicly supported. (p. 287, l. 7; p. 294, l. 40)

Conference Action on H.R. 13270—Continued

Private Foundations—Continued

- 1 (f) Accepts the Senate amendment exempting charitable trusts from the divestiture provisions under certain conditions (p. 287,
2 l. 43; p. 309, l. 1).
- 3 (g) Accepts the Senate amendment excluding trusts created prior to March 30, 1924, which used income from the stock for the
4 benefit of corporate employees, from the definition of a private foundation.
5 (p. 287, l. 43; p. 309, l. 4)
- 6 (10) With respect to the definition of an operating foundation:
- 7 (a) Accepts the Senate amendment which makes two of the tests alternative.
8 (p. 287, l. 14; p. 294, l. 43)
- 9 (b) Accepts the Senate amendment exempting an organization whose endowment (based upon a rate of return of 80 percent
10 of the minimum investment rate) is no more than adequate to meet its current operating expenses with the exception that
11 the rate of return is changed to 66½ percent.
12 (p. 287, l. 14; p. 294, l. 45)
- 13 (11) Accepts the Senate amendment deleting the House provision relating to hospitals.
14 (p. 287, l. 54; p. 294, l. 51)
15

Other Tax Exempt Organizations:

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- 17
- 18 (1) With respect to the definition of "debt-financed" property:
- 19 (a) Accepts the Senate amendment exempting property where "substantially" all of its use is related to the exempt purpose rather
20 than "all" of its use (p. 288, l. 9; p. 294, l. 58).
- 21 (b) Accepts the Senate amendment exempting property owned by an exempt holding company which is used for charitable
22 purposes by a related exempt organization (p. 288, l. 9; p. 294, l. 60).
- 23 (c) Accepts the Senate amendments relating to the transition rule for bargain purchases and the exemption of leased property
24 from the definition of debt-financed property.
25 (p. 288, l. 9; p. 308, l. 1, 47)
- 26 (2) With respect to the extension of the unrelated business income tax:
- 27 (a) Accepts the Senate amendment excluding all rents from real property and personal property leased with the real property
28 from the tax (p. 287, l. 58; p. 294, l. 64).
- 29 (b) Accepts the Senate amendments that income received from members for providing goods, etc. to the members' "dependents"
30 is related income (p. 287, l. 58; p. 294, l. 67).
- 31 (c) Accepts the Senate amendment making the \$1,000 specific deduction available to each parish, etc.
32 (p. 287, l. 58; p. 295, l. 3)
- 33 (d) Accepts the Senate amendment relating to voluntary employees' beneficiary associations.
34 (p. 287, l. 58; p. 295, l. 3)
- 35 (e) Accepts the Senate amendment exempting the income of feeder organizations where the work of the organization is per-
36 formed without compensation and the merchandise sold is received as gifts or contributions (p. 287, l. 58; p. 295, l. 6)
- 37 (f) Accepts the Senate amendment exempting a religious order operating a business providing services under the license of a
38 Federal regulatory agency under certain conditions, except that it makes the provision inapplicable to an educational insti-
39 tution.
40 (p. 287, l. 58; p. 295, l. 8; p. 306, l. 29)
- 41 (3) With respect to the investment income of social, fraternal, and other similar organizations:
- 42 (a) Accepts the Senate amendment excluding the investment income of fraternal, beneficiary associations from tax and which
43 establishes a new category of exemptions for such associations (p. 288, l. 1, p. 295, l. 13).
- 44 (b) Accepts the Senate amendment extending the exemption from investment income tax to social clubs for amounts set aside for
45 religious, charitable, or educational purposes (p. 288, l. 1; p. 295, l. 15).
- 46 (c) Accepts the Senate amendment exempting amounts set aside for specified benefits used for the cost of administration of benefit
47 programs (p. 288, l. 1; p. 295, l. 17).
- 48 (d) Accepts the Senate amendment exempting gains from the sale of assets used by the organizations in the performance of their
49 exempt function where the proceeds are reinvested in similar assets within 3 years.
50 (p. 288, l. 1; p. 295, l. 19)
- 51 (4) With respect to interest, rent, and royalties from controlled corporations, accepts the Senate amendment relating to subsidiaries
52 and "functionally-related" controlled corporations with minor modifications.
53 (p. 288, l. 5; p. 295, l. 21)
- 54 (5) With respect to the limitation on deductions of non-exempt membership organizations:
- 55 (a) Accepts the Senate amendment making the provision inapplicable to the national security exchanges or to a commodity
56 market, and to the AA/ (p. 288, l. 1; p. 295, l. 26).
- 57 (b) Accepts the Senate amendment relating to the carryover for costs exceeding deductions respecting services, facilities, or goods
58 furnished to members (p. 288, l. 1; p. 295, l. 28).
- 59 (c) Accepts the Senate amendment postponing the effective date to Jan. 1, 1971.
60 (p. 288, l. 1; p. 295, l. 30; p. 306, l. 32)
- 61 (d) Makes the provision inapplicable to trade shows where they are primarily for the education of members of the institute
62 conducting the show.
63 (p. 288, l. 1; p. 305, l. 28)
- 64 (6) With respect to income from advertising:
- 65 (a) Accepts the Senate amendment limiting the scope of the House language to advertising, a hospital pharmacy selling drugs,
66 and the operation of a race track (p. 288, l. 7; p. 295, l. 31).
- 67 (b) Provides that where an activity is carried on for profit and constitutes an unrelated trade or business, no part of the activity
68 is to be excluded from such a classification because it does not result in profit (p. 288, l. 7; p. 295, l. 31).

Conference Action on H.R. 13270—Continued

Charitable Contributions:

- 1 (1) With respect to the 50-percent limitation:
2 (a) Follows the House bill which increases the limitation from 30 to 50 percent but makes the 50 percent unavailable with respect
3 to appreciated property except that it is provided that where a taxpayer makes a contribution to a public charity of appre-
4 ciated property the taxpayer may deduct such contributions under the 50-percent limitation if he elects to take the unrealized
5 appreciation in value into account for tax purposes (p. 288, l. 18; p. 295, l. 39).
6 (b) Accepts the Senate amendment which allows "pass-throughs" from private foundations (including private operating founda-
7 tions) within 1 year following the year of their receipt except that the contribution must be distributed to public charities
8 or private operating foundations within 2½ months following the year of receipt.
9 (p. 288, l. 18; p. 295, l. 41; p. 307, l. 10)
10 (c) Accepts the Senate amendment which applies the percentage limitations to the taxpayer's adjusted gross income (the con-
11 tribution's base).
12 (p. 288, l. 18; p. 295, l. 44)
- 13 (2) With respect to the unlimited charitable deduction, accepts the Senate amendment providing the 30-percent limit on gifts of
14 appreciated property and that the appreciated property rule relating to capital gain will not apply in the case of a person qualifying
15 for the extra charitable contribution deduction.
16 (p. 288, l. 19; p. 295, l. 46; p. 307, l. 43; p. 311, l. 26)
- 17 (3) With respect to the treatment of charitable contributions of appreciated property:
18 (a) Modifies these provisions by adopting 4 of the 5 provisions contained in the House bill (with some modification), namely,
19 gifts to private foundations, gifts of property which would give rise to ordinary income if sold, gifts of tangible personal
20 property, and bargain sales (p. 288, l. 21; p. 295, l. 51).
21 (b) Accepts the Senate amendment eliminating the option given in the House bill.
22 (p. 288, l. 21; p. 295, l. 54)
23 (c) Adopts the House provision taking appreciation into account respecting gifts of tangible personal property which if sold
24 would result in capital gain except that appreciation would not be taken into account where the use of the property is related
25 to the exempt function of the donee (p. 288, l. 21; p. 295, l. 57).
26 (d) Adopts the House provision which would take appreciation into account with respect to gifts of future interest which, if
27 sold, would result in capital gain (p. 288, l. 21; p. 295, l. 59).
28 (e) Adopts the House provision which would take appreciation into account in the case of bargain sales.
29 (p. 288, l. 21; p. 295, l. 61)
30 (f) Modifies the Senate amendment which would change the effective date from Dec. 31, 1969, to Dec. 31, 1968, respecting con-
31 tributions of letters or memorandums or similar property by changing the date to July 25, 1969.
32 (p. 288, l. 21; p. 295, l. 63)
- 33 (4) With respect to the repeal of the 2-year charitable trust rule, there was no substantive difference between the Senate amendment
34 and the House bill
35 (p. 288, l. 25; p. 295, l. 65).
- 36 (5) With respect to gifts of the use of property:
37 (a) Adopts the Senate amendment that allows a deduction where there is an outright gift of undivided interest in property (p. 288,
38 l. 26; p. 296, l. 2).
39 (b) Accepts the Senate amendment allowing a deduction for contributions of remainder interests in real property with the quali-
40 fication that the property must consist of personal residences or farms (p. 288, l. 26; p. 296, l. 4).
41 (c) Adopts the Senate amendment which changes the effective date from gifts made after Apr. 22, 1969, to gifts made after Oct.
42 9, 1969.
43 (p. 288, l. 26; p. 296, l. 6)
- 44 (6) With respect to the set-aside deduction for estates and trusts:
45 (a) Adopts the Senate amendment restoring the set-aside deduction to estates.
46 (p. 288, l. 28; p. 296, l. 8)
47 (b) Adopts the Senate amendment allowing the set-aside deduction for pooled income funds.
48 (p. 288, l. 28; p. 296, l. 9)
49 (c) Adopts the Senate amendment allowing the set-aside deduction for trusts established on Oct. 9, 1969, which are required
50 by their governing instruments to set aside (p. 288, l. 28; p. 296, l. 11).
51 (d) Accepts the Senate amendment allowing the set-aside deduction to trusts established by wills in existence on Oct. 9, 1969,
52 where the testator could not modify the terms of the will and which provides a reasonable time for the amendment of existing
53 wills (p. 288, l. 28; p. 296, l. 14).
54 (e) Accepts the Senate amendment changing the effective date from date of enactment to Dec. 31, 1969.
55 (p. 288, l. 28; p. 296, l. 18)
- 56 (7) With respect to charitable remainder trusts:
57 (a) Accepts the Senate amendment allowing the deduction which takes the form of a transfer of property to a pooled income fund.
58 (p. 288, l. 29; p. 296, l. 21)
59 (b) Accepts the Senate amendment allowing a deduction in the case of a non-trust gift of a remainder interest (p. 288, l. 29;
60 p. 296, l. 23).
61 (c) Modifies valuation rules by providing that the value of the charitable gift is to be computed on the basis of a 6-percent
62 discount rate subject to the Secretary or his delegate varying this amount as money rates and investment returns change
63 (p. 288, l. 29; p. 296, l. 26).
64 (d) Modifies the rules relating to situations where the income is less than the required payment by providing that the provision
65 allowing distribution of the lesser of the stated payout or the trust income is inapplicable to annuity trust and that in the
66 case of unitrusts the payment may not be discretionary with the trustees (p. 288, l. 29; p. 296, l. 27).
67 (e) Accepts the Senate amendment that a remainder trust must distribute each year 5 percent of the net fair market value of its
68 assets or the amount of trust income, whichever is lower (p. 288, l. 29; p. 296, l. 31).

Conference Action on H.R. 13270—Continued

Charitable Contributions—Continued

- 1 (f) Accepts the Senate amendment which provides that annuity trusts or unitrusts may not make payments to the noncharitable
2 income beneficiary of amounts other than the stated annuity or fixed percentage.
3 (p. 288, l. 29; p. 296, l. 34)
- 4 (g) Accepts the Senate amendment that an annuity trust or unitrust may have more than one noncharitable income beneficiary.
5 (p. 288, l. 29; p. 296, l. 36)
- 6 (h) Accepts the Senate amendment that annuity trusts and unitrusts shall not be exempt from tax if they have unrelated business
7 income. (p. 288, l. 29; p. 296, l. 38)
- 8 (i) Agrees with the Senate amendment setting up transition rules respecting estates and wills in which property has been trans-
9 ferred in trust before Oct. 10, 1969. (p. 288, l. 29; p. 296, l. 41)
- 10 (j) Modifies the effective date from transfers in trusts and gifts made after Oct. 9, 1969, to those made after July 31, 1969. (p. 288,
11 l. 29; p. 296, l. 44)
- 12 (8) With respect to charitable income trusts with noncharitable remainders:
- 13 (a) Accepts the Senate amendment making the rules inapplicable for gift and estate tax purposes.
14 (p. 288, l. 32; p. 296, l. 48)
- 15 (b) Modifies the effective date respecting transfers of property to a trust after Oct. 9, 1969, to transfers made after July 31, 1969.
16 (p. 288, l. 32; p. 296, l. 51)
- 17 (9) With respect to nonexempt trusts:
- 18 (a) Accepts the Senate amendment providing that the stock ownership and speculative investment requirements on private
19 foundations do not apply to split-interest trusts where the beneficial interest of charity in the trust is less than 60 percent of
20 the value of the trust where the only interest of the charity is as a remainderman.
21 (p. 237, l. 43; p. 296, l. 54)
- 22 (b) Adopts the Senate amendment respecting changes in the effective date. (p. 287, l. 43; p. 296, l. 57)

Farm Losses:

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- 26 (1) Adopts the House provisions requiring cash-basis taxpayers to establish an "Excess Deduction Account" where farm losses exceed
27 \$25,000 and non-farm adjusted gross income is \$5,000 or less and further provides that the dollar limitations are applicable to
28 subchapter S corporations where none of the shareholders of the corporations who are individuals have farm losses. (p. 288, l. 37;
29 p. 296, l. 63; p. 310, l. 63, 67)
- 30 (2) There is no substantive difference between the Senate amendment and the House bill respecting the extension of the depreciation
31 recapture rules on livestock.
32 (p. 288, l. 40; p. 296, l. 67)
- 33 (3) Accepts the Senate amendment extending the holding period for cattle and horses (not livestock generally), which are kept for
34 draft, breeding, dairy, or sporting purposes to 2 years.
35 (p. 288, l. 42; p. 296, l. 69)
- 36 (4) Accepts the Senate amendment applying to the exchange of livestock of different sexes.
37 (p. 297, l. 1)
- 38 (5) With respect to the "hobby" loss provisions:
- 39 (a) Accepts the Senate amendment changing the "reasonable expectation" test to one of "engaged in for profit." (p. 288, l. 45;
40 p. 297, l. 4; p. 309, l. 19)
- 41 (b) Accepts the Senate amendment restricting the provision to individual taxpayers and subchapter S corporations. (p. 288,
42 l. 45; p. 297, l. 6; p. 307, l. 53)
- 43 (c) Accepts the Senate amendment allowing deductions which may be taken even though unrelated to a trade or business. (p. 288,
44 l. 45; p. 297, l. 8)
- 45 (d) Accepts the Senate amendment allowing deductions relating to activities not engaged in for profit to the extent of earned
46 income. (p. 288, l. 45; p. 297, l. 10)
- 47 (e) Accepts the Senate amendment relating to the presumption regarding whether or not an activity is carried on for profit except
48 that a change is made in the effective date.
49 (p. 288, l. 45; p. 297, l. 11; p. 309, l. 19)
- 50 (6) Accepts the Senate amendment relating to the recapture of deductions for expenditures for soil and water conservation purposes.
51 (p. 288, l. 45; p. 297, l. 14; p. 305, l. 53)
- 52 (7) Accepts the Senate amendment relating to crop insurance proceeds and an election afforded the taxpayer.
53 (p. 288, l. 45; p. 297, l. 16)
- 54 (8) Accepts the Senate amendment relating to the capitalization of expenditures incurred within 4 years after the planting of a citrus
55 grove. (p. 288, l. 45; p. 306, l. 54)

Limitation on Deduction of Interest:

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- 57
- 58 (1) Adopts the House provision limiting the deduction of interest on funds borrowed to carry investment where such interest exceeds
59 net investment income and long-term capital gains by more than \$25,000.
60 (p. 288, l. 52; p. 297, l. 21)
- 61 (2) Adopts the House provision relating to the carryover of disallowed interests.
62 (p. 288, l. 55; p. 297, l. 21)
- 63 (3) Allows a deduction for the excess investment interest to the extent of 50 percent of the excess interest. (p. 288, l. 50-56; p. 297,
64 l. 21)
- 65 (4) Treats capital gains used to offset investment interests as ordinary income for purposes of the alternative capital gains tax, the
66 capital gains deduction, and the minimum tax for tax preferences.
67 (p. 288, l. 50-56; p. 297, l. 21)
- 68 (5) Applies the limitation in the case of partnerships only at the partner level and in the case of subchapter S corporations only at the
69 shareholder level and does not apply the \$25,000 "floor" in the case of trusts. (p. 288, l. 50-56; p. 297, l. 21)

Conference Action on H.R. 13270—Continued

Limitation on Deduction of Interest—Continued

- 1 (6) Takes depreciation into account on a straight-line basis and depletion on a cost basis in offsetting investment interest against in-
2 vestment income.
3 (p. 288, ls. 50-56; p. 297, l. 21)
- 4 (7) Provides that amounts treated as ordinary income on the sale of investment assets as a result of the recapture rules are to be treated
5 as income against which investment interest may be offset.
6 (p. 288, ls. 50-56; p. 297, l. 21)
- 7 (8) Provides that interest on indebtedness incurred respecting property which is being constructed to be used in a trade or business is to
8 be considered as interest incurred in a trade or business rather than investment interest.
9 (p. 288, ls. 50-56; p. 297, l. 21)
- 10 (9) Provides a transition rule where these rules will not apply if the indebtedness is for a specified term and was incurred before
11 Dec. 17, 1969, or after that date pursuant to a prior binding written contract or commitment.
12 (p. 288, ls. 50-56; p. 297, l. 21)
- 13 (10) Makes these provisions inapplicable to taxable years beginning prior to 1972.
14 (p. 288, ls. 50-56; p. 297, l. 21)

Moving Expenses:

- 17
- 18 (1) Adopts the House provision which uses a 50-mile test rather than a 20-mile test.
19 (p. 288, l. 63; p. 297, l. 28)
- 20 (2) Accepts the Senate amendment extending the rules to self-employed persons.
21 (p. 288, l. 63; p. 297, l. 31)
- 22 (3) Accepts the Senate amendment limiting the moving expense deduction of a working husband and wife to the amount which might
23 be claimed by one of them. (p. 288, l. 63; p. 297, l. 34)

Minimum Tax:

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- 27 (1) Adopts the Senate amendment taxing preference income (after an initial deduction of \$30,000 and the Federal income tax) at
28 a rate of 10 percent.
29 (p. 288, ls. 67-72; p. 289, ls. 1-7; p. 297, l. 39; p. 309, l. 43; p. 311, ls. 1, 50).
- 30 (2) Accepts the Senate amendment relating to the items of tax preference with the exception that (a) in the case of an excess invest-
31 ment interest the preference item applies to only individuals, subchapter S corporations, and personal holding companies, and
32 only until 1972 when the interest limitation deduction provision becomes applicable; (b) in the case of accelerated depreciation,
33 the preference on personal property subject to a lease applies only in the case of individuals, subchapter S corporations, and
34 personal holding companies; and, (c) in the case of intangible drilling and development costs the preference item is deleted but
35 the cost or other basis on which the depletion deduction preference is computed does not include such costs. (p. 288, l. 69, p. 297,
36 ls. 42, 53; p. 309, l. 8)
- 37 (3) Accepts the Senate amendment deleting three items as tax preferences, namely, interest on State and local government bonds,
38 appreciation in the value of property deducted as a charitable contribution, and farm losses.
39 (p. 288, l. 69; p. 297, l. 46; p. 311, l. 1)
- 40 (4) Accepts the Senate amendment relating to the treatment of preferences derived from foreign countries.
41 (p. 288, l. 69; p. 297, l. 49)
- 42 (5) Accepts the Senate amendment establishing rules for deductions as they relate to the minimum tax as well as for net operating
43 losses and estates and trusts. (p. 288, l. 69; p. 297, l. 51; p. 307, l. 40)

Income Averaging:

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- 47 (1) Adopts the House provision which includes income from gifts, wagering income and capital gains in the averaging provisions. (p.
48 289, l. 11; p. 297, l. 58)
- 49 (2) Accepts the Senate amendment allowing an election to a taxpayer who receives trust distributions.
50 (p. 289, l. 11; p. 297, l. 60)
- 51 (3) Provides further that taxpayers electing income averaging may not also make use of the alternative capital gains rate and that
52 the maximum tax on earned income will not be available to taxpayers electing averaging (p. 289, ls. 9-14, p. 297, ls. 56-61)

Restricted Property:

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- 56 (1) Accepts the Senate amendment clarifying the valuation of amounts subject to tax in the case of nonexempt trusts and nonqualified
57 annuities. (p. 289, l. 23; p. 297, l. 65)
- 58 (2) Accepts the Senate amendment that an interest in property is to be considered transferable only if the transferee would not be
59 subject to the forfeitability conditions. (p. 289, l. 18, p. 297, l. 68)
- 60 (3) Accepts the Senate amendment that where an employee gives forfeitable property to another person, the employee is taxable at the
61 time the donee's right becomes nonforfeitable. (p. 289, l. 18; p. 297, l. 70)
- 62 (4) Accepts the Senate amendment allowing the taxpayer who receives restricted property an option of treating such property as
63 compensation in the year in which it is received even though it is nontransferable and subject to risk forfeiture. (p. 289, l. 18;
64 p. 298, l. 1)
- 65 (5) Accepts the Senate amendment providing that the restricted property rules will not apply to premiums paid by an employee under
66 non-trusted employee annuity plans that are tax exempt or to annuities purchased for an employee by an educational or charitable
67 organization. (p. 289, l. 18; p. 298, l. 3)
- 68 (6) Accepts the Senate amendment establishing rules relating to tax-free exchanges and to the employer's deduction for restricted
69 property given to employees as compensation. (p. 289, l. 18; p. 298, l. 6; p. 308, l. 13)
- 70 (7) Accepts the Senate amendment establishing certain transition rules and changing the effective date provisions. (p. 289, l. 21;
71 p. 298, l. 8)

Conference Action on H.R. 13270—Continued

Other Deferred Compensation:

- 1 (1) Accepts the Senate amendment deleting the House provisions relating to deferred compensation. (p. 289, ls. 26-31; p. 298, ls. 11-14)

Accumulation Trusts; Etc.:

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4
5 (1) Accepts the Senate modification which treats capital gains of accumulation trusts allocated to the corpus of the trust as ordinary
6 income accumulations. (p. 289, ls. 35-39; p. 298, l. 18)
7 (2) Deletes the Senate provision providing for an interest charge to cover tax payments which are deferred by income beneficiaries.
8 (p. 289, ls. 35-39; p. 289, l. 20)
9 (3) Accepts the Senate amendment relating to the short-cut method computation which takes into account the three years immediately
10 prior to the current year rather than the current year and the two preceding years.
11 (p. 289, l. 40; p. 298, l. 22)
12 (4) Accepts the Senate amendment allowing the beneficiary to use the exact method if he was not alive during the year in which the
13 trust accumulated income. (p. 289, l. 40; p. 298, l. 25)
14 (5) Modifies the Senate provision relating to the treatment of capital gain accumulations by delaying until 1972 the application of the
15 throw-back rules where the taxpayer is a beneficiary of only one trust and the trust was in existence on Dec. 31, 1969, or in the
16 case of two such trusts, where one is for the lifetime benefit of a surviving spouse. (p. 289, ls. 38-40; p. 298, l. 27, p. 308, l. 9)
17 (6) Accepts the Senate amendment that the accumulation rules will only apply to amounts accumulated in taxable years beginning
18 after Dec. 31, 1968, rather than Apr. 22, 1964. (p. 289, l. 35; p. 298, l. 28)
19 (7) Accepts the Senate amendment allowing a fiduciary of a trust to elect to treat the distributions made within the first 65 days of a
20 trust's taxable year as being distributed during the preceding taxable year. (p. 289, l. 35; p. 298, l. 30)

Multiple Corporations:

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23 (1) Adopts the transition period of 6 years rather than the 8 years of the House bill or the 5 years of the Senate bill commencing in
24 1970. (p. 289, l. 51; p. 298, l. 35)
25 (2) Accepts the Senate amendment which phases in the dividend-received deduction increase from 85 to 100 percent at the rate of 3-
26 percent a year. (p. 289, l. 51; p. 298, l. 37)
27 (3) Accepts the Senate amendment restricting the carryover for preconsolidation losses during the transition period to the income of
28 the member of a group actually experiencing the loss. (p. 289, ls. 44-55; p. 298, l. 39)
29 (4) Accepts the Senate amendment which allows corporations that had elected multiple surtax exemptions to shift immediately to the
30 consolidated return basis of reporting under certain conditions. (p. 289, ls. 44-55; p. 298, l. 41)
31 (5) Accepts the Senate amendment deleting the provision limiting the tax benefits of controlled groups of mutual insurance companies.
32 (p. 289, l. 46; p. 298, l. 44)

Corporate Acquisitions and Related Problems:

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34
35 (1) Takes the following action with respect to the basic provisions:
36 (a) Accepts the Senate amendment giving the Secretary of the Treasury authority to promulgate regulatory guidelines in determin-
37 ing whether a corporate obligation is stock or indebtedness. (p. 289, l. 59; p. 298, l. 50)
38 (b) Accepts the Senate amendment that the two-thirds test is to be applied with respect to the assets of the acquired company
39 which are used in a trade or business carried on by it. (p. 289, l. 59; p. 298, l. 53)
40 (c) Accepts the Senate amendment that the subordination test is met not only where the obligation is subordinated to the corpora-
41 tion's trade creditors generally, but also where it is subordinated to any substantial amount of the corporation's unsecured
42 indebtedness. (p. 289, l. 59; p. 298, l. 56)
43 (d) Adopts the House provisions providing a debt-equity ratio limit of two to one.
44 (p. 289, l. 59; p. 298, l. 59)
45 (e) Adopts the House provision establishing the earnings ratio whereby the interest expense must be covered at least three times
46 over. (p. 289, l. 59; p. 298, l. 60)
47 (f) Accepts the Senate amendment establishing rules for the application of the debt-equity ratio in the interest coverage test to
48 banks and corporations primarily engaged in the lending or finance business. (p. 289, l. 59; p. 298, l. 62)
49 (g) Accepts the Senate amendment providing that the \$5 million exception can only be reduced by interest paid by the issuing
50 corporation on obligations issued after 1967 for specified acquisition purposes. (p. 289, l. 59; p. 298, l. 64)
51 (h) Accepts the Senate amendment that allows the interest deduction to be restored with respect to previous obligations if the
52 appropriate debt-equity ratio and the interest coverage is reached in 3 consecutive years. (p. 289, l. 59; p. 299, l. 1)
53 (i) Accepts the Senate amendment providing for a de minimus rule.
54 (p. 289, l. 59; p. 299, l. 3)
55 (j) Adopts the House provision providing for an effective date from interest paid on indebtedness incurred after May 27, 1969.
56 (p. 289, l. 59; p. 299, l. 6)
57 (k) Accepts the Senate amendment adding a bond payable on demand to the list of securities treated as the equivalent of cash.
58 (p. 289, l. 59; p. 299, l. 9)
59 (l) Accepts the Senate amendment eliminating from securities treated as the equivalent of cash, bonds in registered form which
60 the taxpayer establishes are not readily tradable in an established securities market. (p. 289, l. 59, p. 299, l. 11)
61 (m) Accepts the Senate amendment that ordinary promissory notes are not to be included as payments received in the year of sale
62 even though such notes are assignable.
63 (p. 289, l. 59; p. 299, l. 13)
64 (2) Adopts the House provision relating to the use of the installment method using an effective date from sales occurring after May
65 27, 1969.
66 (p. 290, l. 1; p. 299, l. 15)
67 (3) Accepts the Senate amendment relating to original issue discount which:
68 (a) Makes technical amendments to insure that the gain treated as ordinary income does not include any amount of the original
69 issue discount previously taxed to the bondholder. (p. 290, l. 5; p. 299, l. 19; p. 305, l. 16)
70

Conference Action on H.R. 13270—Continued

Corporate Acquisitions and Related Problems—Continued

- 1 (b) Does not require persons who purchased the bond at a premium to ratably include original issue discount in income and
 2 excludes life insurance companies from the scope of the ratable exclusion requirement. (p. 290, l. 5; p. 299, l. 21; p. 305, l. 16)
 3 (c) Accepts the House provision which establishes an effective date from bonds and other evidences of indebtedness issued after
 4 May 27, 1969. (p. 290, l. 5; p. 299, l. 24; p. 305, l. 16)
 5 (4) Adopts the House provision relating to convertible indebtedness repurchase premiums setting an effective date of Apr. 22, 1969.
 6 (p. 290, l. 7; p. 299, l. 26)
 7

Stock Dividends:

- 8
 9
 10 (1) Accepts the Senate amendment providing that if a distribution results in the receipt of preferred stock by common shareholders
 11 and in receipt of common stock by other common shareholders, all of the shareholders are taxable on the receipt of the stock.
 12 (p. 290, ls. 11-24; p. 299, l. 32)
 13 (2) Accepts the Senate amendment providing that distributions of stock with respect to preferred stock are taxable with a transition
 14 rule for stock dividends paid before 1991 on preferred stock issued before the effective date. (p. 290, ls. 11-24; p. 299, l. 35; p.
 15 307, l. 37; p. 309, l. 29)
 16 (3) Deletes the Senate provision establishing a de minimus rule under which the disproportionate distribution rules are not to apply to
 17 certain distributions. (p. 290, ls. 11-24; p. 299, l. 36)
 18 (4) Deletes the Senate amendment which would alter the House transition rule and would allow certain specific types of stock to be
 19 issued after October 9, 1969. (p. 290, l. 21; p. 299, l. 40)
 20

Foreign Tax Credit:

- 21
 22
 23 Adopts neither the House nor the Senate provision and provides that a foreign tax credit is not to be allowed for foreign taxes imposed
 24 on foreign mineral income considered on a country-by-country basis to the extent that the foreign tax is attributable to the per-
 25 centage depletion allowance granted by the United States. It allows a taxpayer who previously elected the overall limitation on the
 26 foreign tax credit to revoke the election without the consent of the Treasury Department for the taxpayer's first taxable year
 27 beginning after 1969, the effective date of the provision. (p. 290, ls. 26-34; p. 299, l. 43; p. 310, l. 32)
 28

Financial Institutions:

- 29
 30
 31 (1) With respect to the provisions relating to commercial banks:
 32 (a) Accepts the Senate amendment permitting commercial banks to build up a bad debt reserve equal to 1.8 percent of outstanding
 33 eligible loans providing that in the first 6 years the reserve will be limited to 1.2 percent of eligible loans and then 0.6 percent
 34 for 7 additional years, after which the addition to the bad debt reserve will be based on the bank's own bad debt experience.
 35 (p. 290, l. 38; p. 299, l. 51)
 36 (b) Accepts the Senate amendment providing that banks having a bad debt reserve in excess of 1.8 percent will not be required to
 37 reduce their reserves nor will they be entitled to increase their reserves except to maintain current levels. (p. 290, l. 38; p. 299,
 38 l. 53)
 39 (c) Accepts the Senate amendment eliminating the option of taking bad debt deductions during the first years of existence on the
 40 basis of an industrywide average. (p. 290, l. 41; p. 299, l. 56)
 41 (d) Adopts the House provision which would permit banks to carry back net operating losses for 10 years, while changing the
 42 effective date to Dec. 31, 1975. (p. 290, l. 47; p. 299, l. 58)
 43 (e) Adopts the Senate amendment which allows banks for cooperatives a 10-year carryback for operating losses. (p. 290, ls. 36-52;
 44 p. 299, l. 60)
 45 (2) With respect to small business investment companies, no substantive change was made by the Senate amendment to the House bill
 46 and therefore there is no conference action. (p. 290, ls. 36-52; p. 299, l. 61)
 47 (3) With respect to mutual savings banks, and savings and loan associations:
 48 (a) Provides that the 60-percent method is to be reduced to 40 percent over a 10-year period. (p. 290, l. 41; p. 300, l. 2)
 49 (b) Accepts the Senate amendment providing that where there is a dividend received deduction that portion equal to the per-
 50 centage of the bad debt deduction allowed will be disallowed as a dividend received deduction. (p. 290, ls. 36-52; p. 300, l. 4)
 51 (c) Accepts the Senate amendment modifying the types of loans and the qualifying assets which are to be taken into account in
 52 determining whether a mutual institution qualifies under the 82- or 72-percent requirement. (p. 290, ls. 36-52; p. 300, l. 6)
 53 (d) Accepts the Senate amendment allowing savings and loan associations and mutual savings banks the option of computing their
 54 bad debt reserves on the basis of the commercial bank formula (1.8 percent) in lieu of the percentage deduction method.
 55 (p. 290, l. 41; p. 300, l. 8)
 56 (4) With respect to the treatment of bonds held by financial institutions, adopts a transition rule for bonds held by banks on July 11,
 57 1969, indicating that gains realized before such date will be treated as capital gains while gains realized after July 11, 1969 will be
 58 treated as ordinary income. (p. 290, l. 48; p. 300, l. 11; p. 307, l. 1)
 59 (5) Accepts the Senate amendment providing that in cases where there are carryovers relating to tax-free corporate acquisitions the
 60 bad debt reserves will not have to be restored to income. (p. 290, ls. 36-52; p. 300, l. 14)
 61 (6) Accepts the Senate amendment adopting the provision extending present special income and estate tax treatment of foreign de-
 62 posits until 1975 and extending such treatment for deposits in U.S. branches of foreign banks. (p. 290, l. 50; p. 300, l. 16)
 63

Depreciation Allowed Regulated Industries:

- 64
 65
 66 (1) Accepts the Senate amendment providing for a 180-day election but limits the election to new property which increases the produc-
 67 tive or operational capacity of a company and not to replacement property.
 68 (p. 290, ls. 54-59; p. 300, l. 21)
 69 (2) Accepts the Senate amendment providing that oil pipelines should not come under this provision and that COMBAT and regulated
 70 steam producers should be included. (p. 290, ls. 54-59; p. 300, l. 25)

Conference Action on H.R. 13270—Continued

Depreciation Allowed Regulated Industries—Continued

- 1 (3) Accepts the Senate amendment which permits a definition of "normalisation" allowing additions to a reserve for depreciation
 2 rather than to a separate account described as a "reserve for deferred taxes"
 3 (p. 290, ls. 54-59; p. 300, l. 27).
 4 (4) Accepts the Senate amendment providing that the requirement of normalising is not met simply by normalising the regulated
 5 books of account of the utility if these books may be ignored by the agency in setting rates
 6 (p. 290, ls. 54-59, p. 300, l. 29).
 7 (5) Accepts the Senate amendment providing that in the future the requirement to normalise is not met unless the entire deferral of
 8 taxes resulting from the difference between the depreciation method used and the regulated books of account and the accelerated
 9 depreciation deducted on the return is normalised (p. 290, ls. 54-59; p. 300, l. 31).
 10 (6) Accepts the Senate amendment providing that the determination of the status of a company as to whether or not it is on the
 11 straight-line, normalising, or flow-through is to be determined as of Aug. 1, 1969.
 12 (p. 290, ls. 54-59; p. 300, l. 34).
 13 (7) Accepts the Senate amendment establishing the circumstances under which the status of a company may be determined and under
 14 which it may change its method of accounting (p. 290, ls. 54-59; p. 300, l. 37).
 15 (8) Accepts the Senate amendment relating to the treatment of depreciation for earnings and profits which provides that the section
 16 will not apply to the earnings and profits of foreign corporations if less than 20 percent of the corporation's gross income for the
 17 taxable year is derived from sources within the United States (p. 290, ls. 54-59; p. 300, l. 39).
 18

*Alternative Capital Gain Rate for Corporations. (See Capital Gains and Losses, p. 290, l. 61; p. 301, l. 30; p. 311, l. 58.)**Natural Resources:*

- 21
 22
 23 (1) Reduces the percentage depletion rate for both domestic and foreign oil and gas wells from 27½ percent to 22 percent (p. 290, l. 67;
 24 p. 300, l. 47; p. 310, ls. 10, 13, 16).
 25 (2) As to other minerals, reduces the percentage depletion rate from 28 percent to 22 percent, including molybdenum (p. 290, l. 67;
 26 p. 300, l. 47; p. 306, l. 58).
 27 (3) In the case of minerals which had a depletion rate of 15 percent reduces the rate to 14 percent (except in the case of domestic
 28 gold, silver, oil shale, copper, and iron ore) (p. 290, l. 67; p. 300, l. 47).
 29 (4) Provides that for percentage depletion purposes, minerals other than sodium chloride, extracted from brine pumped from a saline
 30 perennial lake within the United States are not to be considered minerals from an inexhaustible source (p. 290, ls. 65-67; p. 291,
 31 ls. 1-20; p. 300, l. 58).
 32 (5) With respect to the treatment of mineral production payments:
 33 (a) Accepts the Senate amendment allowing taxpayers an election with respect to carved out production payments so as to undo net
 34 operating losses previously created (p. 291, l. 17; p. 301, l. 2).
 35 (b) Accepts the Senate amendment providing a transition rule relating to carved out production payments except that it uses
 36 Aug. 7, 1969, rather than Oct. 9, 1969 (p. 291, l. 17; p. 301, l. 4).
 37 (c) Adopts Aug. 7, 1969, rather than Oct. 9, 1969, as the basic effective date of the provision (p. 291, l. 17; p. 301, l. 7; p. 311,
 38 l. 37).
 39 (6) As to Exploration expenditures:
 40 (a) Accepts the Senate amendment treating taxpayers who have elected to deduct mining exploration expenditures under the
 41 \$400,000 limitation as having made an election to deduct exploration expenditures under the general provision for expendi-
 42 tures made after Dec. 31, 1969 (p. 291, l. 19; p. 301, l. 10).
 43 (b) Accepts the Senate amendment changing the effective date from July 22, 1969, to Dec. 31, 1969.
 44 (p. 291, l. 19; p. 301, l. 14).
 45 (7) Accepts the Senate amendment defining the "United States" as including continental shelf areas for purposes of applying the
 46 income employment tax provisions of the Code (p. 290, ls. 65-67; p. 291, ls. 1-20; p. 301, l. 16).
 47

Capital Gains and Losses:

- 48
 49
 50 (1) With respect to the alternative capital gains tax for individuals:
 51 (a) Provides that \$50,000 of long-term capital gains will continue to qualify for the alternative capital gains rate without regard
 52 to the amount of the taxpayer's tax preferences (p. 291, l. 24; p. 301, l. 22; p. 309, l. 24).
 53 (b) Provides that the rate of tax on capital gains not eligible for the 25-percent alternative rate is to be increased to 29½ per-
 54 cent for 1970, to 32½ percent for 1971, and to 35 percent for 1972 (p. 291, l. 24; p. 301, l. 25).
 55 (c) Accepts the Senate amendment establishing a transition rule with respect to binding contracts in effect on Oct. 9, 1969, and
 56 liquidating distributions made by a corporation prior to Oct. 10, 1970, with the limitation that the 25-percent alternative rate
 57 will apply only to amounts received before 1975 (p. 291, l. 24; p. 301, l. 27).
 58 (2) With respect to the alternative tax rate for corporations:
 59 (a) Accepts the Senate amendment changing the effective date to Dec. 31, 1969 (p. 301, l. 3).
 60 (b) Accepts the Senate amendment providing for a phase-in of the new rate over a 2-year period.
 61 (p. 301, l. 32).
 62 (c) Accepts the Senate amendment providing transitional rules relating to binding contracts and liquidations similar to the rule
 63 set forth for the alternative tax on individuals (p. 301, l. 33).
 64 (3) Accepts the Senate amendment relating to the treatment of losses of individuals changing the effective date to Dec. 31, 1969. (p.
 65 291, ls. 22-39; p. 301, l. 35).

Conference Action on H.R. 13270—Continued

Capital Gains and Losses—Continued

- 1 (4) Accepts the Senate amendment providing a 3-year capital loss carryback for corporations excluding foreign expropriation capital
2 losses and makes the "quickie" refund procedure applicable to such carrybacks.
3 (p. 291, ls. 22-39; p. 301, l. 38)
- 4 (5) Adopts the House provision which excludes letters, memorandums, and similar property from the definition of capital assets with
5 respect to sales occurring as of July 25, 1969 (p. 291, l. 28; p. 301, l. 40).
- 6 (6) Accepts the Senate amendment restoring the 6-month holding period for long-term capital gains.
7 (p. 291, l. 30; p. 301, l. 42)
- 8 (7) Accepts the House provision whereby employer contributions to qualified pension, profit-sharing, stock-bonus, and annuity plans
9 for plan years beginning after 1969, are to be treated as ordinary income when received in a lump-sum distribution and provides
10 that such amounts are to be eligible for a special 7-year "forward" averaging.
11 (p. 291, l. 31; p. 301, l. 44; p. 307, l. 26)
- 12 (8) Accepts the Senate amendment respecting the sale of life estates, etc., which changes the effective date to sales made after Oct. 9,
13 1969 (p. 291, l. 34; p. 301, l. 46).
- 14 (9) Accepts the Senate amendment relating to casualty losses that provides that personal capital assets should come under the con-
15 solidation rule and changes the effective date for years beginning after Dec. 31, 1969.
16 (p. 291, l. 36; p. 301, l. 48)
- 17 (10) With respect to franchises, trademarks and trade names:
- 18 (a) Accepts the Senate amendment providing that the transfer is not to be treated as a sale or exchange of a capital asset if the
19 transferor retains any significant power, right, or continuing interest in the asset involved.
20 (p. 291, l. 38; p. 301, l. 52)
- 21 (b) Accepts the Senate amendment defining "significant power, right or continuing interest" which adds four additional factors
22 to the two factors set forth in the House provision (p. 291, l. 38; p. 301, l. 54).
- 23 (c) Accepts the Senate amendment treating as ordinary income all contingent payments received by the transferor on account of a
24 transfer of a franchise (p. 291, l. 38; p. 301, l. 56).
- 25 (d) Accepts the Senate amendment providing that the treatment of initial payments on the transfer of a franchise, etc., is to be
26 determined by reference to whether the agreement constitutes a sale or a license.
27 (p. 291, l. 38; p. 301, l. 58)
- 28 (e) Provides that the transferee may elect to deduct only contingent payments made in taxable years ending after Dec. 31, 1969,
29 and beginning before Jan. 1, 1980, with respect to transfers made before the effective date.
30 (p. 291, l. 38; p. 301, l. 60)
- 31 (f) Accepts the Senate amendment providing that the term "franchise" includes an agreement giving the right to distribute,
32 sell or provide goods, services or facilities, within a specified area (p. 291, l. 38; p. 301, l. 62).
- 33 (g) Accepts the Senate amendment excluding professional sport franchises relating to teams participating in a professional sports
34 league (p. 291, l. 38; p. 302, l. 1).
- 35 (h) Accepts the Senate amendment defining the word "trademark" (p. 291, l. 38; p. 302, l. 3).

Real Estate Depreciation:

- 37 (1) Provides that the 125-percent declining balance depreciation is applicable to used residential property with a useful life of 20
38 years or more acquired after July 24, 1969, and that all other used real property acquired after July 24, 1969 (other than that
39 acquired pursuant to a pre-July 25, 1969 contract), is limited to straight-line depreciation.
40 (p. 291, ls. 41-52; p. 302, l. 8)
- 41 (2) Deletes the Senate amendment which would allow accelerated depreciation with respect to a building commenced within one
42 year from the date of filing of an application for a building permit (p. 291, ls. 41-51; p. 302, l. 10).
- 43 (3) Accepts the Senate amendment limiting the amortization of expenditures to those made prior to Jan. 1, 1975 (p. 291, ls. 41-51;
44 p. 302, l. 12).
- 45 (4) Modifies the recapture rules pertaining to residential housing by allowing a 1-percent per month reduction in the amount to be
46 recaptured as ordinary income after the property has been held for one hundred full months and further provides that other
47 real property is subject to full recapture (p. 291, ls. 41-51; p. 302, l. 13; p. 308, l. 56).
- 48 (5) Accepts the Senate amendment retaining existing law with respect to Federal, State and locally assisted projects, which are
49 limited as to rate of return on investment (p. 291, ls. 41-51; p. 302, l. 16).
- 50 (6) Accepts the Senate amendment retaining the recapture rules where the sale of property was subject to a binding contract in ex-
51 istence prior to Oct. 9, 1969, but where the transfer takes place after this date.
52 (p. 291, ls. 41-51; p. 302, l. 18)
- 53 (7) Accepts the Senate amendment continuing the existing recapture rules for depreciation attributable to periods before Dec 31, 1969,
54 rather than July 24, 1969, as in the House bill (p. 291, ls. 41-51; p. 302, l. 20).

Cooperatives:

- 55 Accepts the Senate amendment deleting the House provision relating to the treatment of cooperatives with the notation that the
56 Treasury Department and Congressional staffs have been requested by the Committee on Finance to study problems in this area
57 and that a report would be made by Jan. 1, 1972 (p. 291, ls. 53-59; p. 302, ls. 23-26; p. 310, l. 42).

Subchapter S Corporations:

- 58 (1) Adopts the House provision which defines the shareholder-employee as an employee or officer who owns more than 5 percent of the
59 corporation's stock (p. 291, ls. 61-67; p. 302, l. 32; p. 308, l. 28).
- 60 (2) Accepts the Senate amendments which provides that the section will be applicable to years after 1970 (p. 291, ls. 61-67; p. 302,
61 l. 34; p. 309, l. 39).

Conference Action on H.R. 13270—Continued

Tax Treatment of State and Municipal Bonds:

- 1 (1) Deletes both the House provision providing for voluntary relinquishment of tax exemption and the Senate amendment which
 2 substitutes a reporting requirement relating to the false issuance of taxable bonds.
 3 (p. 292, l. 1; p. 302, l. 89)
- 4 (2) Accepts the Senate amendment defining arbitrage bonds:
 5 (a) As obligations issued where all or a major part of the proceeds can reasonably be expected to be used to acquire securities or
 6 obligations which may be reasonably expected, at the time of the issuance of the State and local obligation, to produce a yield
 7 which is materially higher than the yield on State or local governmental bond issues.
 8 (p. 292, l. 3; p. 302, l. 41)
- 9 (b) As not including issues where a major part of all of the proceeds of the issue are reasonably expected to be used to provide
 10 permanent financing for real property used, or to be used, for residential purposes where the yield on the government obligation
 11 at the time of the issue is not expected to be substantially lower than the yield on the permanent financing (p. 292, l. 3;
 12 p. 302, l. 41)
- 13 (c) As not including an obligation solely because the proceeds of the issue may, for a temporary period be invested in higher
 14 yield securities or other obligations until the proceeds are used for the purpose for which the State or local governments bonds
 15 were issued; and further, as not including obligations where the proceeds of the government issue may be invested in higher
 16 yield securities which are part of a reasonable reserve or replacement fund so long as the fund does not exceed 15 percent of
 17 the total issue. (p. 292, l. 3; p. 302, l. 41)
- 18 (d) As obligations issued after Oct. 9, 1969, rather than July 11, 1969 (p. 292, l. 3; p. 302, l. 41)

Extension of Tax Surcharge:

20 Since the Senate amendment makes no substantive change in the House provision, this matter was not considered by the conferees
 21 (p. 292, ls. 5-7; p. 302, ls. 43-46; p. 310, l. 4)

Continuation of Excise Taxes on Communications and Automobiles:

25 Since the Senate amendment makes no substantive change in this provision of the House bill, the matter was not considered by the
 26 conferees (p. 292, ls. 9-12; p. 302, ls. 48-51)

Repeal of the Investment Credit:

- 31 (1) Accepts the Senate amendment providing that where property qualifies for the credit, it will be available if the property is
 32 placed in service before Jan. 1, 1979 (p. 292, l. 18; p. 302, l. 55)
- 33 (2) Accepts the Senate amendment providing for an additional three-year carryforward period for unused investment credits
 34 which may not be used as a carryover because of the 20-percent limitation (p. 292, l. 21; p. 302, l. 57)
- 35 (3) Adopts most of the Senate amendments clarifying the application of the "binding contract," "equipped building," "plant fa-
 36 cility," "machinery and equipment," rules (p. 292, l. 24; p. 302, l. 59)
- 37 (4) Accepts the Senate amendment clarifying the treatment of lease-back transactions, leases involving a third party, property
 38 transferred at death, etc., property acquired from affiliated corporations, barges designed to be used for ocean-going vessels, cer-
 39 tain new designed products, and replacement for property stolen or destroyed by casualty.
 40 (p. 292, l. 26; p. 302, l. 61; p. 311, l. 46)
- 41 (5) Accepts the Senate amendment providing rules relating to interest and penalties arising from the underpayment attributable to
 42 the repeal of the investment credit (p. 292, ls. 14-29; p. 302, l. 65)
- 43 (6) Deletes the Senate provision which would preserve the credit on investments of up to \$20,000 per year.
 44 (p. 305, l. 14)
- 45 (7) Deletes the Senate provision providing that property placed in service under the Watershed Protection and Flood Prevention Act
 46 will be pretermination property (p. 306, l. 24)
- 47 (8) Deletes the Senate Amendment which would continue the investment credit for investments in depressed areas.
 48 (p. 307, l. 15)

Amortization of Pollution Control Facilities:

- 51 (1) Accepts the Senate amendment deleting the House requirement that Federal authorities certify that the facility meets minimum
 52 performance standards (p. 292, l. 35; p. 303, l. 1)
- 53 (2) Accepts the Senate amendment limiting the amortization deduction to air or water pollution control facilities placed in service
 54 before Jan. 1, 1975 (p. 292, ls. 31-36; p. 303, l. 3)
- 55 (3) Accepts the Senate amendment limiting the deduction to pollution control facilities added to plants in operation on Dec. 31, 1968.
 56 (p. 292, ls. 31-36; p. 303, l. 5)
- 57 (4) Accepts the Senate amendment limiting the deduction to the cost attributable to the first 15 years of the normal useful life of the
 58 facility (p. 292, l. 33, p. 303, l. 7)

Conference Action on H.R. 13270—Continued

Amortization of Railroad Rolling Stock (and Coal Mine Safety Equipment):

- 1 (1) Accepts the Senate amendment providing for a 5-year amortisation of new rolling stock including locomotives. (p. 292, ls. 38-41;
2 p. 303 l. 12)
- 3 (2) Accepts the Senate amendment which provides various rules relating to wholly-owned companies, lessors, etc. (p. 292, ls. 38-41;
4 p. 303, l. 14)
- 5 (3) Accepts the Senate amendment providing rules for the computation of the 5-year amortisation deduction including the treatment
6 of repairs in the case of railroad rolling stock. (p. 292, ls. 38-41; p. 303, l. 15)
- 7 (4) Accepts the Senate amendment providing for an option respecting grading and tunnel bores but limits the effect of the amendment,
8 to property the original use of which commenced after Dec. 31, 1968.
9 (p. 292, ls. 38-41; p. 303, l. 17)
- 10 (5) Accepts the Senate amendment providing that a taxpayer may elect 5-year amortisation for certified coal-mine safety equipment,
11 but applies it to taxable years ending after Dec. 31, 1969 (instead of years ending after date of enactment) and the equipment
12 must be placed in service before Jan. 1, 1975. (p. 303, l. 5)

Adjustment of Tax Burden for Individuals:

- 16 (1) Increases the percentage standard deduction to 13 percent with a \$1,500 ceiling in 1971, to 14 percent with a \$2,000 ceiling in 1972
17 and to 15 percent with a \$2,000 ceiling in 1973 and thereafter. (p. 292, l. 45; p. 303, l. 22, p. 305, l. 6)
- 18 (2) Adopts the House bill low-income allowance provision for 1970 and provides a \$1,050 allowance in 1971, with a reduction in the
19 excess over the former minimum standard deduction by \$1 for every \$15 of income above the nontaxable levels; and further pro-
20 vides that for 1972 and thereafter the low-income allowance is \$1,000, with no reduction. (p. 292, l. 47; p. 303, l. 23; p. 305, l. 6;
21 p. 310, ls. 1, 20, 26)
- 22 (3) Accepts the Senate amendment providing a new rate for single persons with a maximum differential of 20 percent over the rates
23 paid by married couples. (p. 292, l. 53; p. 303, l. 25; p. 305, l. 6; p. 311, l. 39)
- 24 (4) Accepts the Senate amendment providing a new rate for heads of households halfway between the new rate for single persons and
25 married persons filing joint returns. (p. 292, l. 53; p. 303, l. 27, p. 305, l. 6)
- 26 (5) Accepts the Senate amendment eliminating the requirement that the provision relating to single persons apply only to taxpayers
27 who are 35 years of age or older (p. 292, l. 53; p. 303, l. 29; p. 305, l. 6)
- 28 (6) With respect to individual income tax rates:
29 (a) Accepts the Senate amendment providing a lesser rate reduction in 1971 and a higher rate reduction in 1972. (p. 292, l. 58;
30 p. 303, l. 32; p. 305, l. 6)
- 31 (b) Accepts the Senate amendment eliminating the provision that limits tax liability to 87 percent of taxable income. (p. 292,
32 l. 58; p. 303, l. 34; p. 305, l. 6)
- 33 (c) Accepts the Senate amendment eliminating the division of tax into the 3-percent normal tax and the surtax. (p. 292, l. 58;
34 p. 303, l. 35; p. 305, l. 6)
- 35 (7) With respect to withholding:
36 (a) Provides for percentage method withholding tables requiring the Secretary of the Treasury to prescribe rates bracket tables
37 which incorporate: for 1970, the low-income allowance (with a phase-out), the 5-percent surcharge for the first six months,
38 and the \$650 personal exemption for the second six months; for 1971, low income allowance (with a phase-out), \$650 personal
39 exemption, the 13-percent standard deduction (with a \$1,500 ceiling) and a new tax rate for single persons; for 1972 the low-
40 income allowance (with no phase-out), the \$700 personal exemption, the 14-percent standard deduction (with a \$2,000 ceiling)
41 and a new rate for single persons; for 1973 and thereafter, withholding is further changed to reflect the \$750 personal exemption
42 and the 15 percent standard deduction (with a \$2,000 ceiling). (p. 292, ls. 43-58; p. 303, ls. 37, 54; p. 310, ls. 1, 20, 26)
- 43 (b) Accepts the Senate amendment authorizing the Secretary of the Treasury to permit employers to use any method which
44 results in substantially the same amount of withholding as the regular methods.
45 (p. 292, ls. 43-58; p. 303, l. 37)
- 46 (c) Accepts the Senate amendment allowing employers to "annualize" wage payments for withholding purposes. (p. 292, ls.
47 43-58; p. 303, l. 39)
- 48 (d) Accepts the Senate amendment authorizing the Secretary of the Treasury to establish withholding methods dealing with cases
49 involving irregular earnings. (p. 292, ls. 43-58; p. 303, l. 41)
- 50 (8) Accepts the Senate amendment eliminating prior year requirements for excess itemized deductions in cases where the existence
51 of a deduction has been verified and raises the percentage threshold from 10 percent to 15 percent.
52 (p. 292, ls. 43-58; p. 303, l. 43)
- 53 (9) Accepts the Senate amendment providing that an individual need not have amounts withheld from his salary if he certifies to his
54 employer that he expects to have no Federal tax liability for the current year and had no income tax liability in the prior year.
55 (p. 292, ls. 43-58; p. 303, l. 45)
- 56 (10) Accepts the Senate amendment requiring the payor of taxable supplemental compensation unemployment benefits to withhold
57 Federal income tax from these payments. (p. 292, ls. 43-58; p. 303, l. 48)
- 58 (11) Accepts the Senate amendment providing for voluntary withholding on payment for pension and annuities, etc. (p. 292, ls. 43-58;
59 p. 303, l. 50)
- 60 (12) Agrees with the House provision establishing a 50-percent rate limit on earned income reduced by tax preferences. (p. 292, l. 51;
61 p. 303, l. 55)

Miscellaneous Income Tax Provisions:

- 64 (1) The professional corporation provision originating in the Committee on Finance was deleted on the Senate floor and did not reach
65 the conferees. (p. 303, l. 60; p. 308, l. 40)
- 66 (2) Accepts the Senate amendment allowing the taxpayer to exclude from gross income the excess of actual living expenses incurred
67 over his normal living expenses as the result of the damage or destruction of his principal residence by fire, storm or other casualty.
68 (p. 303, l. 63)

Conference Action on H.R. 13270—Continued

Miscellaneous Income Tax Provisions—Continued

- 1 (3) Accepts the Senate amendment establishing rules regarding the deductibility of treble damage payments, fines, penalties, bribes
2 and kickbacks. (p. 304, ls. 1-11; p. 311, l. 42)
- 3 (4) Accepts the Senate amendment postponing for 2 years the period within which vacation pay may be accrued by employers even
4 though liability to a specific person for the pay is not clearly estimated or cannot be computed with reasonable accuracy. (p. 304,
5 l. 12)
- 6 (5) Deletes the Senate provision allowing a 10-year net operating loss carryback, in addition to 5-year carryforward for banks for
7 cooperatives (as defined in sec. 2 of the Farm Credit Act of 1933). (p. 304, l. 15)
- 8 (6) Accepts the Senate provision providing that recoveries of antitrust damages, etc., need not be included in income to the extent that
9 the losses to which they relate do not give rise to tax benefit. (p. 304, l. 17)
- 10 (7) Accepts the Senate amendment providing that where a corporation distributes property to a shareholder in redemption of his stock,
11 the corporation recognizes gain to the extent of any appreciation in the property given the shareholder; but adds certain transitional
12 rules to the effect that:
- 13 (a) the provision is inapplicable regarding distributions made in complete liquidation of the interest of a shareholder owning at
14 least 10 percent of the stock, distributions of stock of a 50-percent or more owned subsidiary, distributions pursuant to an
15 antitrust decree, redemptions under sec. 303 of the Code, certain redemption distributions to private foundations, and distri-
16 butions by regulated investment companies; (p. 304, l. 19)
- 17 (b) the provision is inapplicable to contracts in existence on Nov. 30, 1969, written offers which were made before Dec. 1, 1969,
18 or are made pursuant to a ruling request filed with the Internal Revenue Service or a registration statement filed with the Se-
19 curities and Exchange Commission before that date where such offers are not revocable by their express terms.
20 (p. 304, l. 19)
- 21 (8) Accepts the Senate amendment providing that in determining whether or not amounts are accumulated for the reasonable needs of
22 the business amounts needed to redeem stock to pay death taxes or to redeem stock from private foundations to satisfy the excess
23 business holdings rule will be treated as reasonable accumulations and makes the provision effective with respect to the accumulated
24 earnings tax in taxable years ending after May 26, 1969, rather than Oct. 9, 1969, as in the Senate amendment.
25 (p. 304, l. 21)
- 26 (9) Accepts the Senate amendment providing that life insurance companies be allowed to deduct interest credited to certain types of
27 special contingency reserves, etc. (p. 304, l. 24)
- 28 (10) Accepts the Senate amendment which exempts from the life insurance company phase III tax, the spinoff of a noninsurance
29 subsidiary wholly owned since Dec. 31, 1957, by the parent company (p. 304, l. 28)
- 30 (11) Accepts the Senate amendment providing for the carryover of losses of an insurance company which changes its tax status but
31 where a casualty insurance company changes from a mutual to a stock company, limits the denial for deduction for dividends
32 paid to policyholders to 25 percent. (p. 304, l. 30)
- 33 (12) Accepts the Senate amendment providing that mutual fund shares are to be treated as owned directly by the investor where
34 there is a periodic payment plan. (p. 304, l. 32)
- 35 (13) Deletes the Senate amendment reducing the ceiling on the earned income exclusion allowed U.S. citizens on income earned from
36 foreign sources from \$20,000 to \$6,000. (p. 304, l. 34)
- 37 (14) Accepts the Senate amendment revising the exception from foreign base income under certain conditions so that its availability
38 depends on whether or not the transaction giving rise to the income is expected to reduce income taxes.
39 (p. 304, l. 36)
- 40 (15) Accepts the Senate amendment deferring the gain on a sale of Federally-assisted low-income housing projects where the property
41 is sold to the occupants or to a tax-exempt organization and the proceeds from the sale are reinvested in other Federally-assisted
42 low-income housing projects which limit the investor's rate of return and makes the section inapplicable to State-assisted projects.
43 (p. 304, l. 38; p. 306, l. 50)
- 44 (16) Accepts the Senate amendment providing that cooperatives can deduct or exclude from gross income per-unit retain allocations
45 whether paid in money or qualified certificates. (p. 304, l. 41)
- 46 (17) Accepts the Senate amendment providing that, in determining whether a corporation is a cooperative housing corporation no
47 account is to be taken of stock owned in apartments leased by governmental entities empowered to acquire shares in a cooperative
48 housing corporation for the purpose of providing housing facilities and makes the section effective for taxable years beginning
49 after Dec. 31, 1969, instead of after Dec. 31, 1968, as in the Senate amendment. (p. 291, ls. 53-59; p. 302, ls. 23-26; p. 306, l. 45;
50 p. 311, ls. 23, 30)
- 51 (18) Accepts the Senate amendment providing that in computing the personal holding company tax, the taxpayer may elect to take a
52 deduction for dividends paid on or before the 15th day of the third month following the close of its taxable year, provided that the
53 dividend deduction may not exceed 20 percent (instead of the 10 percent as under present law) of the dividends paid by the cor-
54 poration during the year and makes the provision effective for taxable years beginning after Dec. 21, 1969.
55 (p. 307, l. 18)
- 56 (19) Accepts the Senate amendment providing that no gain is recognized if property is compulsorily or involuntarily converted into
57 replacement property which is similarly related in use or service, provided the property is replaced within one year after the year
58 in which the involuntary conversion occurs and allows a two-year period for replacement.
59 (p. 307, l. 22)
- 60 (20) Accepts the Senate amendment which allows a taxpayer to retroactively revoke an election to report on the installment basis
61 setting forth certain conditions that must be met and further provides that a new election to report on the installment basis made
62 within 5 years will be prohibited unless the Secretary or his delegate consents.
63 (p. 309, l. 14)

Conference Action on H.R. 13270—Continued

Miscellaneous Income Tax Provisions—Continued

- 1 (21) Accepts the Senate amendment which provides that for purposes of the one-month liquidation rule of sec. 333 of the Code, securi-
 2 ties transferred to a controlled corporation after Dec. 31, 1963, solely in exchange of stock in a tax-free transfer under section 351
 3 will be treated as acquired by the corporation before that date, if they were acquired before that date by the person making the
 4 transfer and makes the provision applicable only during the calendar year 1970.
 5 (p. 309, l. 31).
- 6 (22) Accepts the Senate amendment which redefines the rules relating to the definition of a dependent and enables foster parents
 7 to claim additional exemptions for dependent foster children on the same basis as for natural children and further provides that
 8 the provision is applicable to taxable years beginning after Dec. 31, 1969, rather than after the date of enactment as in the Senate
 9 amendment (p. 305, l. 57).

Miscellaneous Excise Tax Provisions:

- 11
 12
 13 (1) Accepts the Senate amendment which exempts from tax, articles designed to be used or to process or prepare concrete which are
 14 mounted on automobile, truck, trailer, etc. as well as parts and accessories designed primarily for use in connection with concrete
 15 mixers and makes the provision applicable to articles sold after Dec. 31, 1969, rather than June 30, 1968, as under the Senate
 16 amendment (p. 304, l. 46).
- 17 (2) Accepts the Senate amendment establishing rules for arriving at constructive sales price where goods are sold to an affiliated
 18 corporation which in turn sells the articles to independent retailers and not wholesalers and makes the provision applicable to
 19 articles sold after Dec. 31, 1969, rather than after Jan. 1, 1969, as in the Senate amendment.
 20 (p. 304, l. 49).

Miscellaneous Administrative Provisions:

- 22
 23
 24 (1) Accepts the Senate amendment which specifies the income levels at which a tax return must be filed.
 25 (p. 304, l. 54).
- 26 (2) Provides that the Internal Revenue Service shall compute income taxes on request where the income level is no greater than \$7,500.
 27 (p. 304, l. 55).
- 28 (3) Provides that a penalty of one-half of 1 percent a month limited to a total of 25 percent shall be imposed for failure to pay income
 29 tax when due and for failure to pay a deficiency within 10 days of notice and demand.
 30 (p. 304, l. 57).
- 31 (4) Deletes the Senate amendment which requires the filing of information returns for payments of \$600 or more to a supplier of
 32 medical goods, etc. (p. 304, l. 59).
- 33 (5) Advances the due date for the filing of tax returns by farmers and fishermen in order to excuse them from filing declarations of esti-
 34 mated tax from February 15 to March 1 (p. 307, l. 33).
- 35 (6) Accepts the Senate amendment which provides that if a taxpayer is required by a court judgment to contribute to the support
 36 of his minor children, his salary, wages, or other income to the extent necessary to comply with the judgment, is exempt from
 37 levy to pay Federal taxes provided the court decree is entered prior to the date of levy.
 38 (p. 308, l. 24).
- 39 (7) Provides relief from interest and penalties with respect to underpayments of tax and payments of estimated tax where this
 40 results from an understatement of tax arising from any amendment made by the Act itself.
 41 (p. 302, l. 85; p. 323, l. 42).
- 42 (8) Provides for increase in social security benefits by 15 percent (while rejecting the \$700 minimum PIA and the \$12,000 earnings
 43 base (p. 306, ls. 7, 15; p. 310, ls. 48, 54).
- 44 (9) Prevents the reduction of welfare payments through public assistance programs because of the retroactive social security increase.
 45 (p. 306, l. 11; p. 308, l. 16).

Tax Court Status and Small Claims Cases:

- 47
 48
 49 (1) Accepts the Senate amendment making the Tax Court a court under Article I of the Constitution.
 50 (p. 304, l. 65).
- 51 (2) Accepts the Senate amendment establishing rules relating to the term of office and the retirement of judges.
 52 (p. 304, l. 67).
- 53 (3) Accepts the Senate amendment providing new procedures for the handling of all tax cases involving deficiencies or overpayments
 54 of \$1,000 or less. (p. 304, l. 69).

Miscellaneous Senate Amendments Omitted:

- 55
 56
 57
 58 (1) The establishing of a capitol guide service to provide free tours of the Capitol.
 59 (p. 305, l. 2).
- 60 (2) The requirement that the President send a report to Congress to accompany the budget, etc.
 61 (p. 305, l. 20).
- 62 (3) The reimbursement of taxpayers' costs when the taxpayer is examined a second time by the Internal Revenue Service.
 63 (p. 305, l. 35).
- 64 (4) The removal of the 3 percent floor on medical expenses and the 1 percent floor on medicines for people over 65.
 65 (p. 305, l. 42).
- 66 (5) The removal of the Code provision relating to domestic building and loan associations which would remove the requirement that
 67 "substantially all" of the business be acquiring savings and investing in loans (conferees substituted "principally" for "sub-
 68 stantially all") (p. 305, l. 46).
- 69 (6) The tax deduction of \$600 for transportation of disabled individuals (p. 305, l. 50).
- 70 (7) The establishment of a Presidential Commission on philanthropic activities (p. 306, l. 1).

Conference Action on H.R. 13270—Continued

Miscellaneous Senate Amendments Omitted—Continued

- 1 (8) The tax credit of \$325 per year for certain expenses of higher education (p. 306, l. 19).
 - 2 (9) The denial of capital gains treatment and the limiting of depreciation to the straight-line method on the sale or exchange of
 - 3 property obtained through violation of federal or local criminal laws (p. 307, l. 48).
 - 4 (10) The exclusion of amounts received by an individual for a child's insurance benefit under the Social Security Act in determining
 - 5 whether or not the child has received more than one-half of his support from a taxpayer (p. 307, l. 56).
 - 6 (11) The reduction of the eligible age from 62 to 60 for certain social security benefits, etc. (p. 308, l. 16).
 - 7 (12) The allowing of the prevailing party in a child tax proceeding to secure reasonable attorney's fees and expert witness fees if the
 - 8 deficiency was assessed without good cause (p. 308, l. 32).
 - 9 (13) The prohibiting of the Treasury Department from selling statistics of income or special statistical studies identified by a
 - 10 mailing code system, except to Federal, State, or local government agencies (p. 308, l. 36).
 - 11 (14) The permitting of withholding of tax of students on the basis of the estimated annual rate of earnings and tax liability on an
 - 12 equitable basis. (While this specific amendment was rejected, its principle was adopted and withholding on the basis of annualized
 - 13 wages is permitted) (p. 308, l. 44.)
 - 14 (15) The authorization of the President to impose import limitations when he finds an imported product is disrupting the domestic
 - 15 market and the exporting country is imposing restrictions on United States goods (p. 308, l. 51).
 - 16 (16) The preventing of the Securities and Exchange Commission from requiring registration of tax-exempt industrial development
 - 17 bonds (p. 309, l. 47).
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(Introduced by Mr. Metcalf for himself and others.) To amend title II of the Social Security Act so as to provide that the definition of the term "disability," as employed therein, shall be the same as that in effect prior to the enactment of the Social Security Amendments of 1967.....	S. 1132	(Introduced by Mr. Harris for himself and others.) To amend the Social Security Act to provide for a national program of basic income benefits to individuals and families in need thereof.....	S. 3433
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(Introduced for himself and others.) To amend title XVIII of the Social Security Act so as to eliminate, in certain cases, the requirement that an insured individual have first been admitted to a hospital in order to qualify under such title for the extended care services provided thereunder.....	S. 1209	(Introduced by Mr. Kennedy for himself and others.) To create a health security program.....	S. 4297
(Introduced by Mr. Muskie for himself and others.) To provide for the orderly marketing of articles imported into the United States, to establish a flexible basis for the adjustment by the U.S. economy to expanded trade, and to afford foreign supplying nations a fair share of the growth or change in the U.S. market.....	S. 1462	AMENDMENTS	
(Introduced by Mr. Randolph for himself and others.) To amend title II of the Social Security Act to eliminate the reduction in disability insurance benefits which is presently required in the case of an individual receiving workmen's compensation benefits.....	S. 1781	(Introduced by Mr. McGovern for himself and others.) Provides for a small business exemption to the repeal of the investment tax credit.....	Amdt. 92 to H.R. 12290
(Introduced by Mr. Kennedy for himself and others.) To amend the Sugar Act of 1948 to terminate the quota for South Africa.....	S. 1858	(Introduced by Mr. McGovern for himself and others.) Re: Small business exception to repeal of investment tax credit.....	Amdt. 265 to H.R. 13270
		(Introduced by Mr. Dominick for himself and others.) Re: Tax credit for expenses of higher education.....	Amdt. 813 to H.R. 13270
		(Introduced by Mr. Yarborough for himself and others.) Re: Political activities of private foundations.....	Amdt. 332 to H.R. 13270
		(Introduced by Mr. McGovern for himself and others.) Provides a new plan for simplified food stamp distribution for recipients of family assistance benefits or aid to the aged, blind, and disabled.....	Amdt. 582 to H.R. 16311
		Re: Family Assistance Plan—Tests.....	Amdt. 1167 to H.R. 17550
		(Introduced by Mr. Harris for himself and others.) Deletes committee amendment prohibiting use of Federal funds used to defeat provisions of the Social Security Act.....	Amdt. 1171 to H.R. 17766

BELLMON

		AMENDMENTS	
(Introduced by Mr. Hartke for himself and others.) To provide for orderly trade in iron and steel mill products -----	S. 1164	Re: Provides that in any proceeding before the Tax Court the prevailing party may be awarded a judgment of costs.....	Amdt. 352 to H.R. 18270
(Introduced by Mr. Baker for himself and others.) To provide for the sharing with the State and local governments of a portion of the tax revenues received by the United States.....	S. 1684	Re: Gains realized from the condemnation of real property used in a trade or business.....	Amdt. 878 to H.R. 18270
(Introduced by Mr. Hruska for himself and others.) To provide for the establishment of an international quarantine station and to permit the entry therein of animals from any country and the subsequent movement of such animals into other parts of the United States for purposes of improving livestock breeds, and for other purposes.....	S. 2308	Re: Recovery of certain court costs to the prevailing party in a Tax Court proceeding.....	Amdt. 403 to H.R. 18270
(Introduced by Mr. Hruska for himself and others.) To revise the quota-control system on the importation of certain meat and meat products.....	S. 2400		
(Introduced by Mr. Bennett for himself and others.) To modify ammunition recordkeeping requirements -----	S. 2718		
(Introduced by Mr. Baker for himself and others.) To restore balance in the federal form of government in the United States; to provide both the encouragement and resources for State and local government officials to exercise leadership in solving their own problems; to achieve a better allocation of total public resources; and to provide for the sharing with State and local governments of a portion of the tax revenue received by the United States.....	S. 2948		
(Introduced by Mr. Dominick for himself and others.) 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. 2979		
(Introduced by Mr. Stevens for himself and others.) To impose statutory quotas on imports of petroleum and petroleum products, and to impose reciprocal duties on petroleum and petroleum products imported from foreign countries which impose duties on petroleum and petroleum products produced in the United States.....	S. 3477		
To establish a Commission on Oil Imports as an independent agency of the Government, to authorize the Commission to impose quotas on imports of petroleum and petroleum products, and for other purposes.....	S. 3486		
To establish a Fiscal Stabilization Board as an independent agency of the Government, and to authorize the President, upon recommendation of the Board but subject to disapproval of either House of the Congress, to increase or decrease Federal income taxes in order to stabilize the economy....	S. 4056		
(Introduced by Mr. Moss for himself and Mr. Bellmon.) To amend the Internal Revenue Code of 1954 to clarify the status of certain oil well service equipment under subchapter D of chapter 86 of such Code (relating to tax on the use of certain vehicles) -----	S. 4080		

BENNETT

- (Introduced by Mr. Pearson for himself and others.)
To provide incentives for the establishment of new or expanded job-producing industrial and commercial establishments in rural areas..... S. 15
- (Introduced by Mr. Burdick for himself and others.)
To amend the Tariff Act of 1930 so as to exempt certain private aircraft entering or departing from the United States and Canada at night or on Sunday or a holiday from provisions requiring payment to the United States for overtime services of customs personnel..... S. 773
- (Introduced by Mr. Hartke for himself and others.)
To provide for orderly trade in iron and steel mill products S. 1164
- (Introduced by Mr. Magnuson for himself and others.) To permit a compact or agreement between the several States relating to taxation of multistate taxpayers..... S. 1198
- (Introduced by Mr. Fannin for himself and Mr. Bennett.) To amend the Internal Revenue Code of 1954 to deny tax-exempt status to labor organizations which use membership dues or assessments for political purposes..... S. 1433
- (Introduced for himself and Mr. Sparkman.) Relating to the income tax treatment of certain distributions pursuant to the Bank Holding Company Act of 1960..... S. 1665
- (Introduced by Mr. Ribicoff for himself and others.) To amend the Internal Revenue Code of 1954 to encourage the abatement of water and air pollution by permitting the amortization for income tax purposes of the cost of abatement works over a period of 36 months..... S. 1795
- (Introduced for himself and others.) To amend the Tariff Schedules of the United States with respect to the rate of duty on whole skins of mink..... S. 2168
- To amend the Internal Revenue Code of 1954 to establish the fair market price in connection with certain sales of articles subject to excise tax..... S. 2510
- (Introduced for himself and others.) To modify ammunition recordkeeping requirements..... S. 2718
- (Introduced by Mr. Magnuson for himself and others.) To permit a compact between the several States relating to taxation of multistate taxpayers; to provide a formula for taxing multistate taxpayers for States not entering into this compact; to require certain sellers to collect sales and use taxes; and for other related purposes..... S. 2804

- (Introduced by Mr. Baker for himself and others.)
To restore a balance in the federal form of government in the United States; to provide both the encouragement and resources for State and local government officials to exercise leadership in solving their own problems; to achieve a better allocation of total public resources; and to provide for the sharing with State and local governments of a portion of the tax revenue received by the United States..... S. 2948
- (Introduced by Mr. Scott for himself and others.)
To authorize a family assistance plan providing basic benefits to low-income families with children, to provide incentives for employment and training to improve the capacity for employment of members of such families, to achieve greater uniformity of treatment of recipients under the Federal-State public assistance programs and to otherwise improve such programs, and for other purposes S. 2986
- (Introduced by Mr. McGee for himself and others.)
To amend the Internal Revenue Code with respect to ammunition recordkeeping requirements.. S. 3724
- To reduce the rate of duty on parts of ski bindings... S. 3901

AMENDMENTS

- Re: Assuring water users organized to operate projects of the Bureau of Reclamation would not be denied certain deductions of expenses..... Floor amdt to H.R. 13270
- Re: Restrictions placed on auditing of church books Floor amdt. to H.R. 13270
- Re: Recognition of gain in certain liquidations.... Floor amdt. to H.R. 13270
- Re: Stock dividends..... Floor amdt. to H.R. 13270
- Re: Peer review of health services..... Amt. 851 to H.R. 17550
- (Introduced by Mr. Ribicoff for himself and Mr. Bennett.) Family Assistance Plan..... Amt. 1097 to H.R. 17550
- (Introduced by Mr. Ribicoff for himself and Mr. Bennett.) Family Assistance Act of 1970..... Amt. 1169 to H.R. 17550

BIBLE

(Introduced by Mr. Metcalf for himself and others.) To amend the Internal Revenue Code of 1954 so as to limit the amount of deductions attributable to the business of farming which may be used to offset nonfarm income.....	S. 500	(Introduced by Mr. Inouye for himself and others.) To amend the Internal Revenue Code of 1954 to provide the same tax exemption for servicemen in and around Korea as is presently provided for those in Vietnam	S. 2689
(Introduced by Mr. Metcalf for himself and others.) To amend title II of the Social Security Act so as to provide that the definition of the term "disability," as employed therein, shall be the same as that in effect prior to the enactment of the Social Security Amendments of 1967.....	S. 1132	(Introduced by Mr. Bennett for himself and others.) To modify ammunition recordkeeping requirements	S. 2718
(Introduced by Mr. Hartke for himself and others.) To provide for orderly trade in iron and steel mill products	S. 1164	(Introduced by Mr. Magnuson for himself and others.) To permit a compact between the several States relating to taxation of multistate taxpayers for States not entering into the compact; to require certain sellers to collect sales and use taxes; and for other related purposes.....	S. 2804
(Introduced by Mr. Magnuson for himself and others.) To permit a compact or agreement between the several States relating to taxation of multistate taxpayers.....	S. 1198	(Introduced by Mr. Dominick for himself and others.) 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. 2979
(Introduced by Mr. Bayh for himself and others.) To amend title XVIII of the Social Security Act so as to eliminate, in certain cases, the requirement that an insured individual have first been admitted to a hospital in order to qualify under such title for the extended care services provided thereunder	S. 1209	(Introduced by Mr. McGee for himself and others.) To amend the Internal Revenue Code with respect to recordkeeping requirements.....	S. 3724
(Introduced by Mr. Cannon for himself and Mr. Bible.) To amend the Internal Revenue Code of 1954 to allow a credit against the occupational tax on coin-operated gaming devices for similar taxes presently imposed by a State where the operation of such devices is legal.....	S. 1444	(Introduced for himself and others.) To amend the Internal Revenue Code of 1954 to provide income tax simplification, reform, and relief for small business	S. 4039
(Introduced by Mr. Muskie for himself and others.) To provide for the orderly marketing of articles imported into the United States, to establish a flexible basis for the adjustment by the U.S. economy to expanded trade and to afford foreign supplying nations a fair share of the growth or change in the U.S. market.....	S. 1462	(Introduced by Mr. Cannon for himself and others.) To include Cambodia and Laos within the existing combat zone for purposes of the Internal Revenue Code of 1954.....	S. 4053
(Introduced by Mr. Ribicoff for himself and others.) To amend the Internal Revenue Code of 1954 to encourage the abatement of water and air pollution by permitting the amortization for income tax purposes of the cost of abatement works over a period of 36 months.....	S. 1795		
(Introduced for himself and Mr. Cannon.) To amend the Internal Revenue Code of 1954 to exclude from gross income allowances paid under sec. 5042 of title 5, United States Code.....	S. 2092		
(Introduced by Mr. Hartke 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. 2518		
		AMENDMENTS	
		Provides for a small business exemption to the repeal of the investment tax credit.....	Amdt. 88 to H.R. 12290
		(Introduced by Mr. Mansfield for Mr. Bible) Re: Small business exceptions to repeal of investment tax credit.....	Amdt. 259 to H.R. 13270
		(Introduced by Mr. Mansfield for Mr. Bible) Re: multiple surtax exemptions.....	Amdt. 260 to H.R. 13270
		(Introduced for himself and others.) Re: Small business exception to repeal of investment tax credit.....	Amdt. 339 to H.R. 13270

BOGGS

(Introduced by Mr. Miller for himself and others.) To amend title II of the Social Security Act to provide cost of living increases in the insurance benefits payable thereunder.....	S. 847	(Introduced by Mr. Dominick for himself and others.) 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. 2979
(Introduced by Mr. Cotton for himself and others.) To provide for the orderly trade in manufactured products	S. 834	(Introduced by Mr. Scott for himself and others.) To authorize a family assistance plan providing basic benefits to low-income families with children, to provide incentives for employment and training to improve the capacity for employment of members of such families, to achieve greater uniformity of treatment of recipients under the Federal-State public assistance programs and to otherwise improve such programs, and for other purposes	S. 2986
(Introduced by Mr. Hartke for himself and others.) To provide for orderly trade in iron and steel mill products	S. 1164	(Introduced by Mr. Ribicoff for himself and others.) To amend the Internal Revenue Code of 1954 to encourage the abatement of water and air pollution by permitting the amortization for income tax purposes of the cost of abatement works over a period of 36 months.....	S. 1795
(Introduced by Mr. Cotton for himself and others.) To amend the Internal Revenue Code of 1954 to encourage the construction of facilities to control water and air pollution by allowing a tax credit for expenditures incurred in constructing such facilities and by permitting the deduction, or amortization over a period of 1 to 5 years, of such expenditures	S. 1942	(Introduced by Mr. Ribicoff for himself and others.) 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. 3077
To amend the Internal Revenue Code of 1954 to include losses caused by termites as casualty losses	S. 1945		
(Introduced by Mr. Hartke 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. 2518		
(Introduced by Mr. Prouty for himself and others.) To provide an incentive for private employers to provide job training programs, including programs for individuals lacking skill or training necessary for steady employment, by allowing an income tax credit for the expenses of such programs	S. 2769		
(Introduced by Mr. Baker for himself and others.) To restore balance in the federal form of government in the United States, to provide both the encouragement and resources for State and local government officials to exercise leadership in solving their own problems; to achieve a better allocation of total public resources, and to provide for the sharing with State and local governments of a portion of the tax revenue received by the United States.....	S. 2948		
(Introduced by Mr. Williams of Delaware for himself and others.) To amend the Social Security Act to provide an increase in benefits under the old-age, survivors, and disability insurance program, provide for automatic benefit increases thereafter in the event of future increases in the cost of living, provide for future automatic increases in the earnings and contribution base, and for other purposes	S. 2973		

AMENDMENTS

(Introduced by Mr. Gurney for himself and others.)
Re: Certain expansions and improvements of the Nation's airport and airway system.....

Amdt. 516 to
H R. 14465

BROOKE

(Introduced by Mr. Pearson for himself and others.) To provide incentives for the establishment of new or expanded job producing industrial and commercial establishments in rural areas.....	S. 15	(Introduced by Mr. Scott for himself and others.) To authorize a family assistance plan providing basic benefits to low-income families with children, to provide incentives for employment and training to improve the capacity for employment of members of such families, to achieve greater uniformity of treatment of recipients under the Federal-State public assistance programs and to otherwise improve such programs, and for other purposes	S. 2986
(Introduced by Mr. Metcalf for himself and others.) To amend the Internal Revenue Code of 1954 so as to limit the amount of deductions attributable to the business of farming which may be used to offset nonfarm income.....	S. 500	To amend title II of the Social Security Act so as to encourage recipients of monthly benefits thereunder to accept employment in job-training programs and day-care centers.....	S. 3534
(Introduced by Mr. Montoya for himself and others.) To amend title XVIII of the Social Security Act so as to include, among other health insurance benefits covered under pt. B thereof, coverage of certain drugs	S. 763	To amend title II of the Social Security Act to provide for an increase in the amount of widow's widower's benefits payable thereunder.....	S. 3535
(Introduced by Mr. Metcalf for himself and others.) To amend title II of the Social Security Act so as to provide that the definition of the term "disability," as employed therein, shall be the same as that in effect prior to the enactment of the Social Security Amendments of 1967.....	S. 1132	To amend title II of the Social Security Act to allow certain widows who are not under a disability to receive reduced benefits thereunder at age 50....	S. 3536
(Introduced by Mr. Ribicoff for himself and others.) To amend the Internal Revenue Code of 1954 to encourage the abatement of water and air pollution by permitting the amortization for income tax purposes of the cost of abatement works over a period of 36 months.....	S. 1795	To amend the Social Security Act to extend, in certain cases, entitlement to the health insurance benefits provided under title XVIII thereof to individuals, who have not attained age 65 but are married to individuals who have attained such age and are entitled to such benefits.....	S. 3537
(Introduced by Mr. Kennedy for himself and others.) To amend the Sugar Act of 1948 to terminate the quota for South Africa.....	S. 1858	To amend title II of the Social Security Act and the Internal Revenue Code of 1954 to provide that an individual may elect to have any employment or self-employment performed by him after attaining age 65 excluded (for both tax and benefit purposes) from coverage under the old-age, survivors, and disability insurance system.....	S. 3538
(Introduced by Mr. Harris for himself and others.) To amend title IV of the Social Security Act to repeal the provisions limiting the number of children with respect to whom Federal payments may be made under the program of aid to families with dependent children	S. 1959	(Introduced for himself and others.) To authorize the President, subject to congressional disapproval, to raise or lower income tax rates by not more than 10 percent.....	S. 8715
(Introduced by Mr. Harris for himself and others.) To amend the Social Security Act so as to revise certain provisions thereof relating to public assistance which were enacted or amended by the Social Security Amendments of 1967, to improve the program of aid to families with dependent children established by title IV of such act, and for other purposes.....	S. 1960		
(Introduced by Mr. Magnuson for himself and others.) To promote the foreign policy and security of the United States by providing authority to negotiate commercial agreements with Communist countries, and for other purposes.....	S. 2288		
(Introduced by Mr. Baker for himself and others.) To restore balance in the federal form of government in the United States; to provide both the encouragement and resources for State and local government officials to exercise leadership in solving their own problems; to achieve a better allocation of total public resources; and to provide for the sharing with State and local governments of a portion of the tax revenue received by the United States.....	S. 2948		

AMENDMENTS

(Introduced by Mr. Percy for himself and others.) Provides grants to States for acquisition and construction of day-care facilities.....	Amdt. 267 to S. 2986
(Introduced by Mr. Yarborough for himself and others.) Re: Political activities of private foundations	Amdt. 332 to H.R. 13270
(Introduced by Mr. Gurney for himself and others.) Re: Certain expansions and improvements of the Nation's airport and airway system.....	Amdt. 516 to H.R. 14465
(Introduced by Mr. McGovern for himself and others.) Provides a new plan for simplified food stamp distribution for recipients of family assistance benefits or aid to the aged, blind, and disabled	Amdt. 582 to H.R. 16311
(Introduced by Mr. Saxbe for himself and others.) To require monthly welfare payment of \$155 (less other income) for persons age 72 and over...	Amdt. 600 to H.R. 16311
(Introduced by Mr. Javits for himself and others.) Re: Increase in future family assistance plans....	Amdt. 800 to H.R. 16311
(Introduced by Mr. Javits for himself and others.) Re: Proposes change in State supplemental payments on medical expenditures.....	Amdt. 802 to H.R. 16311
(Introduced by Mr. Javits for himself and others.) Re: Proposes changes in State supplementation for Federal Assistance payments.....	Amdt. 803 to H.R. 16311
(Introduced by Mr. Javits for himself and others.) Re: Exempts mother or other relative caring for child from mandatory participation in work or training program.....	Amdt. 804 to H.R. 16311
(Introduced by Mr. Javits for himself and others.) Re: Requires child care projects funded under Family Assistance Act to provide educational, health, nutritional, and related subjects.....	Amdt. 805 to H.R. 16311
(Introduced by Mr. Javits for himself and others.) Re: Child care program under Family Assistance Act	Amdt. 806 to H.R. 16311
(Introduced by Mr. Brooke for himself and others.) Re: National security quotas.....	Amdt. 1104 to H.R. 17550
(Introduced by Mr. Harris for himself and others.) Deletes committee amendment prohibiting use of Federal funds used to defeat provisions of the Social Security Act.....	Amdt. 1171 to H.R. 17550

BURDICK

<p>To amend the Internal Revenue Code of 1954 to provide that a farmer (or fisherman) shall have until Mar. 15, instead of only until Feb. 15 as at present, to file an income tax return which also satisfies the requirements relating to declarations of estimated tax.....</p>	<p>S. 228</p>	<p>(Introduced by Mr. Bennett for himself and others.) To modify ammunition recordkeeping requirements</p>	<p>S. 2718</p>
<p>(Introduced by Mr. Metcalf for himself and others.) To amend the Internal Revenue Code of 1954 so as to limit the amount of deductions attributable to the business of farming which may be used to offset nonfarm income.....</p>	<p>S. 500</p>	<p>(Introduced by Mr. Magnuson for himself and others.) To permit a compact between the several States relating to taxation of multistate taxpayers; to provide a formula for taxing multistate taxpayers for States not entering into this compact; to require certain sellers to collect sales and use taxes; and for other related purposes.....</p>	<p>S. 2804</p>
<p>To amend the Internal Revenue Code of 1954 to exempt certain farm vehicles from the highway use tax, and to require that evidence of payment of such tax be shown on highway motor vehicles subject to tax.....</p>	<p>S. 772</p>	<p>(Introduced by Mr. Hartke for himself and others.) To amend title II of the Social Security Act to increase, in the case of individuals having 40 or more quarters of coverage, the number of years which may be disregarded in computing such individual's average monthly wage, and to provide that, for benefit computation purposes, a man's insured status and average monthly wage will be figured on the basis of an age-62 cutoff (the same as presently provided in the case of women).....</p>	<p>S. 3035</p>
<p>(Introduced for himself and others.) To amend the Tariff Act of 1930 so as to exempt certain private aircraft entering or departing from the United States and Canada at night or on Sunday or a holiday from provisions requiring payment to the United States for overtime services of customs officers and employees.....</p>	<p>S. 773</p>	<p>To amend the Internal Revenue Code of 1954 to provide for the continuation of the investment tax credit for small businesses, and for other purposes</p>	<p>S. 3717</p>
<p>(Introduced for himself and others.) To amend the Tariff Schedules of the United States to accord to the Trust Territory of the Pacific Islands the same tariff treatment as is provided for insular possessions of the United States.....</p>	<p>S. 1073</p>	<p>(Introduced by Mr. McGee for himself and others.) To amend the Internal Revenue Code with respect to ammunition recordkeeping requirements..</p>	<p>S. 3724</p>
<p>(Introduced by Mr. Metcalf for himself and others.) To amend title II of the Social Security Act so as to provide that the definition of the term "disability," as employed therein, shall be the same as that in effect prior to the enactment of the Social Security Amendments of 1967.....</p>	<p>S. 1132</p>	<p>(Introduced by Mr. Bible for himself and others.) To amend the Internal Revenue Code of 1954 to provide income tax simplification, reform, and relief for small business.....</p>	<p>S. 4039</p>
AMENDMENTS			
<p>(Introduced by Mr. Magnuson for himself and others.) To permit a compact or agreement between the several States relating to taxation of multistate taxpayers.....</p>	<p>S. 1198</p>	<p>Provides that limitations in S. 500 would not apply to a bona fide farmer.....</p>	<p>Amdt. 2 to S. 500</p>
<p>(Introduced by Mr. Bayh for himself and others.) To amend title XVIII of the Social Security Act so as to eliminate, in certain cases, the requirement that an insured individual have first been admitted to a hospital in order to qualify under such title for the extended care services provided thereunder</p>	<p>S. 1209</p>	<p>(Introduced by Mr. McGovern for himself and others.) Provides for a small business exemption to the repeal of the investment tax credit..</p>	<p>Amdt. 92 to H.R. 12290</p>
<p>(Introduced by Mr. Metcalf for himself and others.) To amend the Social Security Act to extend to Indians of all tribes, under all of the existing public assistance programs, the special additional Federal matching payments presently provided only for certain specified tribes under certain specified programs.....</p>	<p>S. 2265</p>	<p>(Introduced by Mr. McGovern for himself and others.) Re: Small business exception to repeal of investment tax credit.....</p>	<p>Amdt. 255 to H.R. 13270</p>
<p>(Introduced by Mr. Hartke 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>	<p>S. 2518</p>	<p>(Introduced by Mr. Gore for himself and others.) Re: Low-income allowance, increase in the standard deduction, and reduction in tax rates.....</p>	<p>Amdt. 304 to H.R. 13270</p>
		<p>(Introduced by Mr. Gore for himself and others.) Re: Personal exemption increase.....</p>	<p>Amdt. 337 to H.R. 13270</p>
		<p>(Introduced by Mr. Bible for himself and others.) Re: Small Business exception to repeal of Investment Tax Credit.....</p>	<p>Amdt. 339 to H R. 13270</p>
		<p>(Introduced by Mr. Long for himself and others.) Re: Social security benefit increases.....</p>	<p>Amdt. 367 to H R. 13270</p>
		<p>(Introduced by Mr. McGovern for himself and others.) Provides a new plan for simplified food stamp distribution for recipients of family assistance benefits or aid to the aged, blind, and disabled</p>	<p>Amdt 582 to H.R. 16311</p>

BYRD of Virginia

(Introduced by Mr. Bennett for himself and others.)
To modify recordkeeping requirements-----

S. 2718

AMENDMENTS

(Introduced for himself and Mr. Hartke) Re: Amdt. 287 to
Repeal of surtax----- H.R. 13270

BYRD of West Virginia

(Introduced by Mr. Pearson for himself and others.) To provide incentives for the establishment of new or expanded job-producing industrial and commercial establishments in rural areas.....	S. 15	To amend title II of the Social Security Act so as to reduce to 50 the age at which a woman may begin to receive actuarially reduced widow's insurance benefits thereunder.....	S. 1448
(Introduced by Mr. Montoya for himself and others.) To exempt the National Park Service from certain employee limitations.....	S. 18	(Introduced by Mr. Muskie for himself and others.) To provide for the orderly marketing of articles imported into the United States, to establish a flexible basis for the adjustment by the U.S. economy to expanded trade, and to afford foreign supplying nations a fair share of the growth or change in the U.S. market.....	S. 1462
To amend title II of the Social Security Act to lower from 62 to 60 the age at which benefits thereunder may be paid, with appropriate actuarial reduc- tions made in the amounts of such benefits.....	S. 290	(Introduced by Mr. Randolph for himself and oth- ers.) To amend title II of the Social Security Act to eliminate the reduction in disability insurance benefits which is presently required in the case of an individual receiving workmen's compensa- tion benefits.....	S. 1781
To amend title II of the Social Security Act so as to provide for an increase in the benefits payable thereunder.....	S. 291	(Introduced by Mr. Ribicoff for himself and others.) To amend the Internal Revenue Code of 1954 to encourage the abatement of water and air pollution by permitting the amortization for income tax purposes of the cost of abatement works over a period of 36 months.....	S. 1705
(Introduced by Mr. Montoya for himself and others.) To amend the Consolidated Farmers Home Administration Act of 1961, as amended, to subject interest income on loans sold out of the Agricultural Credit Insurance Fund to Federal income taxes, and for other purposes.....	S. 414	To amend title II of the Social Security Act to pro- vide a more equitable standard in determining disability in the case of certain individual: who have attained age 55, and to reduce certain time requirements which are applicable in determining whether an individual qualifies for benefits based on disability or for the disability freeze.....	S. 2174
(Introduced for himself and Mr. Schwelker.) To amend the Internal Revenue Code of 1954 to in- crease the amount of credit allowable for invest- ment in property used to protect the health of miners.....	S. 625	(Introduced by Mr. Hartke 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. 2518
To amend the Internal Revenue Code of 1954 to en- courage the abatement of water and air pollution by permitting the amortization for income tax purposes of the cost of abatement works over a period of 36 months.....	S. 702	(Introduced by Mr. Bennett for himself and others.) To modify ammunition recordkeeping require- ments.....	S. 2718
(Introduced by Mr. Montoya for himself and others.) To amend title XVIII of the Social Security Act so as to include, among other health insurance benefits covered under pt. B thereof, coverage of certain drugs.....	S. 763	To amend the Internal Revenue Code of 1954 to in- crease the amount of the deduction for each per- sonal exemption to \$800.....	S. 2824
To amend title II of the Social Security Act to lower from 62 to 60 the age at which benefits there- under may be paid, with appropriate actuarial re- ductions made in the amounts of such benefits....	S. 984	(Introduced for himself and Mr. Randolph) To provide for the orderly expansion in manufac- tured products.....	S. 3022
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Re: Provides social security hospital and medical insurance benefits for disabled persons age 50 and over	Amdt. 822 to H.R. 17550
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(Introduced by Mr. Pearson for himself and others.) To provide incentives for the establishment of new or expanded job-producing industrial and commercial establishments in rural areas.....	S. 15	(Introduced by Mr. Bennett for himself and others.) To modify ammunition recordkeeping requirements	S. 2718
(Introduced by Mr. Bayh for himself and others.) To amend title II of the Social Security Act to increase the annual amount individuals are permitted to earn without suffering deductions from the insurance benefits payable to them under such title	S. 472	(Introduced by Mr. Dominick for himself and others.) 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. 2979
(Introduced by Mr. Metcalf for himself and others.) To amend the Internal Revenue Code of 1954 so as to limit the amount of deductions attributable to the business of farming which may be used to offset nonfarm income.....	S. 500	(Introduced by Mr. Ribicoff for himself and others.) 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. 3077
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To revise the Federal election laws, and for other purposes	S. 784	(Introduced by Mr. McGee for himself and others.) To amend the Internal Revenue Code with respect to ammunition recordkeeping requirements.....	S. 3724
(Introduced by Mr. Metcalf for himself and others.) To amend title II of the Social Security Act so as to provide that the definition of the term "disability," as employed therein, shall be the same as that in effect prior to the enactment of the Social Security Amendments of 1967.....	S. 1182	(Introduced for himself and others) To include Cambodia and Laos within the existing combat zone for purposes of the Internal Revenue Code of 1954.....	S. 4053
(Introduced by Mr. Hartke for himself and others.) To provide for orderly trade in iron and steel mill products	S. 1164	To amend title 38, United States Code, in order to provide automatic cost-of-living increases in certain benefits for veterans and widows, dependent, and dependent parents of certain veterans.....	S. 4263
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Re: Aircraft use tax.....	Amdt. 1129 to H.R. 17550
Re: Welfare—Social security.....	Amdt. 1180 to H.R. 17550

CASE

To amend title IV of the Social Security Act to repeal the provisions limiting the number of children with respect to whom Federal payments may be made under the program of aid to families with dependent children.....

S. 1103

(Introduced by Mr. Metcalf for himself and others.) To amend title II of the Social Security Act so as to provide that the definition of the term "disability," as employed therein, shall be the same as that in effect prior to the enactment of the Social Security Amendments of 1967.....

S. 1132

(Introduced by Mr. Williams of Delaware for himself and Mr. Case.) To deny an income tax deduction for a charitable contribution by a public official of his collection of letters and other papers, and to limit the tax benefits of other gifts to charity of certain property which was appreciated in value.....

S. 2683

(Introduced by Mr. Prouty for himself and others.) To provide an incentive for private employers to provide job training programs, including programs for individuals lacking skill or training necessary for steady employment, by allowing an income tax credit for the expenses of such programs.....

S. 2769

(Introduced by Mr. Dominick for himself and others.) 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. 2979

AMENDMENTS

(Introduced by Mr. Percy for himself and others.) Provides grants to States for acquisition and construction of day-care facilities.....

Amdt. 267 to
S. 2086

(Introduced by Mr. Dominick for himself and others.) Re: Tax credit for expenses of higher education

Amdt. 313 to
H.R. 13270

(Introduced by Mr. Yarborough for himself and others.) Re: Political activities of private foundations

Amdt. 332 to
H.R. 13270

(Introduced by Mr. Javits for himself and Mr. Case.) Re: Charitable contributions; and private foundations

Amdt. 340 to
H.R. 13270

(Introduced by Mr. Hartke for himself and others) Re: Exclusion of "Advance study or research institutions" from provisions applicable to private foundations

Amdt. 386 to
H.R. 13270

(Introduced by Mr. Williams of New Jersey for himself and Mr. Case.) Re: Certain expansions and improvements in the Nation's airport and airway system

Amdt. 513 to
H.R. 14465

(Introduced by Mr. McGovern for himself and others.) Provides a new plan for simplified food stamp distribution for recipients of family assistance benefits or aid to the aged, blind, and disabled

Amdt. 582 to
H.R. 16311

(Introduced by Mr. Javits for himself and others.) Re: Increase in future family assistance plans..

Amdt. 800 to
H.R. 16311

(Introduced by Mr. Javits for himself and others.) Re: Increase in future family assistance plans..

Amdt. 801 to
H.R. 16311

(Introduced by Mr. Javits for himself and others.) Re: Proposes change in State supplemental payments on medical expenditures.....

Amdt. 802 to
H.R. 16311

(Introduced by Mr. Javits for himself and others.) Re: Proposes changes in State supplemental payments for Federal Assistance program.....

Amdt. 803 to
H.R. 16311

(Introduced by Mr. Javits for himself and others.) Re: Exempts mother or other relative caring for child from mandatory participation in work or training programs.....

Amdt. 804 to
H.R. 16311

(Introduced by Mr. Javits for himself and others.) Re: Requires child care projects funded under Family Assistance Act to provide educational, health, nutritional and related subjects.....

Amdt. 805 to
H.R. 16311

(Introduced by Mr. Javits for himself and others) Re: Child care program under Family Assistance Act

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H.R. 16311

Re: Medical Federal matching.....

Amdt. 1160 to
H.R. 17550

(Introduced by Mr. Brooke for himself and others) Re: National security quotas.....

Amdt. 1161 to
H.R. 17550

CHURCH

(Introduced by Mr. Bayh for himself and others.) To amend title II of the Social Security Act to increase the annual amount individuals are permitted to earn without suffering deductions from the insurance benefits payable to them under such title -----	S. 472	(Introduced by Mr. Nelson for himself and Mr. Church.) To amend title II of the Social Security Act to provide a general increase of 25 percent in the amount of the benefits payable thereunder (with a minimum old-age benefit of \$100), to provide for cost-of-living increases in such benefits in the future, to increase the amount individuals may earn without suffering deductions from such benefits, and to amend title XVIII of such act so as to include eye care, dental care, hearing aids, and routine physical examinations within the services covered by the insurance program established by pt. B of such title, and for other purposes -----	S. 2722
(Introduced by Mr. Metcalf for himself and others.) To amend the Internal Revenue Code of 1954 so as to limit the amount of deductions attributable to the business of farming which may be used to offset nonfarm income.....	S. 500	(Introduced by Mr. McGee for himself and others.) To amend the Internal Revenue Code with respect to ammunition recordkeeping requirements -----	S. 3724
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(Introduced by Mr. Magnuson for himself and others.) To permit a compact or agreement between the several States relating to taxation of multistate taxpayers.....	S. 1198		
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		(Introduced by Mr. McGovern for himself and others.) Provides for a small business exemption to the repeal of the investment tax credit.....	Amdt. 92 to H.R. 12290
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(Introduced by Mr. Bayh for himself and others.) To amend title II of the Social Security Act to increase the annual amount individuals are permitted to earn without suffering deductions from the insurance benefits payable to them under such title	S. 472		
(Introduced by Mr. Miller for himself and others.) To amend title II of the Social Security Act to provide cost-of-living increases in the insurance benefits payable thereunder.....	S. 847		
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(Introduced by Mr. Baker for himself and others.) To provide for the sharing with the State and local governments of a portion of the tax revenues received by the United States.....	S. 1634		
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(Introduced by Mr. Bennett for himself and others.) To modify ammunition recordkeeping requirements	S. 2718		
(Introduced by Mr. Baker for himself and others.) To restore balance in the federal form of government in the United States; to provide both the encouragement and resources for State and local government officials to exercise leadership in solving their own problems; to achieve a better allocation of total public resources; and to provide for the sharing with State and local governments of a portion of the tax revenue received by the United States.....	S. 2948		
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		(Introduced by Mr. Dole for himself and others.) Re: Income tax audit expenses incurred by a taxpayer	Amdt. 801 to H.R. 13270
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AMENDMENTS

(Introduced by Mr. Pearson for himself and others.) To provide incentives for the establishment of new or expanded job-producing industrial and commercial establishments in rural areas.....	S. 15	Re: Political and lobbying activities of tax exempt organizations	Amdt. 224 to H.R. 13270
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CRANSTON

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(Introduced by Mr. Pearson for himself and others.) To provide incentives for the establishment of new or expanded job-producing industrial and commercial establishments in rural areas.....	S. 15	To amend the Internal Revenue Code of 1954 to make it clear that independent truck dealers and distributors who install equipment or make minor alterations on tax-paid truck bodies and chassis are not to be subject to excise tax as manufac- turers on account thereof.....	S. 4414
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(Introduced by Mr. Magnuson for himself and others.) To permit a compact or agreement be- tween the several States relating to taxation of multistate taxpayers.....	S. 1108	AMENDMENTS	
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(Introduced by Mr. Cotton for himself and others.) To amend the Internal Revenue Code of 1954 to encourage the construction of facilities to control water and air pollution by allowing a tax credit for expenditures incurred in constructing such facilities and by permitting the deduction, or amortization over a period of 1 to 5 years, of such expenditures	S. 1942	Re: Financial disclosure of private foundations...	Amdt. 302 to H.R. 13270
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(Introduced by Mr. Harris for himself and Mr. Curtis.) To amend the Internal Revenue Code of 1954 to provide for the valuation of a decedent's interest in a closely held business for estate tax purposes	S. 2410	(Introduced by Mr. Mondale for himself and others.) Re: Tax-favored status of private foundations	Amdt. 331 to H.R. 13270
(Introduced by Mr. Hartke 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. 2518	Re: Financial disclosure requirements for private foundations	Amdt. 343 to H.R. 13270
(Introduced by Mr. Bennett for himself and others.) To modify amendment recordkeeping require- ments	S. 2718	(Introduced by Mr. Ribicoff for himself and Mr. Curtis.) Re: Audit-fee tax on private founda- tions	Amdt. 354 to H.R. 13270
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(Introduced by Mr. Dominick for himself and others.) To amend the Internal Revenue Code of 1954 to allow a credit against income tax to individuals for certain expenses incurred in pro- viding higher education.....	S. 2979	(Introduced for himself and Mr. Mundt.) Re: Pro- viding for an extension of the date by which farm- ers and fishermen may file their income tax re- turns for the year in lieu of filing an estimated income tax return for the year.....	Amdt. 390 to H.R. 13270
(Introduced by Mr. Ribicoff for himself and others.) To amend the Internal Revenue Code of 1954 to allow a credit against income tax to in- dividuals for certain expenses incurred in provid- ing higher education.....	S. 3077	(Introduced by Mr. Ribicoff for himself and others.) Re: Audit-fee tax on private foundations.....	Amdt. 392 to H.R. 13270
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- (Introduced by Mr. Baker for himself and others.)
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- (Introduced by Mr. Allott for himself and others.)
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- (Introduced by Mr. Dominick for himself and others.) Re: Tax credit for expenses of higher education ----- Amdt. 313 to H.R. 13270
- (Introduced by Mr. Allott for himself and Mr. Dominick.) Re: Effective date relating to corporations which use appreciated property to redeem their own stock..... Amdt. 397 to H.R. 13270
- Re: Personal holding companies..... Floor amdt. to H.R. 13270
- Exempts from user tax the first 8,000 pounds on all aircraft..... Amdt. 522 to H.R. 14465
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<p>(Introduced by Mr. Pearson for himself and others.) To provide incentives for the establishment of new or expanded job-producing industrial and commercial establishments in rural areas.....</p>	<p>S. 15</p>	<p>(Introduced by Mr. Williams of New Jersey for himself and others.) To amend the Social Security Act to provide increases in benefits under the old-age, survivors, and disability insurance program, to provide health insurance benefits for the disabled, and other purposes.....</p>	<p>S. 3100</p>
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<p>(Introduced by Mr. Metcalf for himself and others.) To amend title II of the Social Security Act so as to provide that the definition of the term "disability," as employed therein, shall be the same as that in effect prior to the enactment of the Social Security Amendments of 1967.....</p>	<p>S. 1132</p>		
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<p>(Introduced by Mr. Bayh for himself and others.) To amend title XVIII of the Social Security Act so as to eliminate, in certain cases, the requirement that an insured individual have first been admitted to a hospital in order to qualify under such title for the extended care services provided thereunder</p>	<p>S. 1200</p>		
<p>(Introduced by Mr. Hartke 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>	<p>S. 2518</p>		
<p>(Introduced by Mr. Magnuson for himself and others.) To permit a compact between the several States relating to taxation of multistate taxpayers for States not entering into this compact; to require certain sellers to collect sales and use taxes; and for other related purposes.....</p>	<p>S. 2804</p>		
<p>(Introduced by Mr. Hartke for himself and others.) To amend title II of the Social Security Act to increase, in the case of individuals having 40 or more quarters of coverage, the number of years which may be disregarded in computing such individual's average monthly wage, and to provide that, for benefit computation purposes, a man's insured status and average monthly wage will be figured on the basis of an age-62 cutoff (the same as presently provided in the case of women)....</p>	<p>S. 3035</p>		

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<p>(Introduced by Mr. McGovern for himself and others.) Provides a new plan for simplified food stamp distribution for recipients of family assistance benefits or aid to the aged, blind, and disabled</p>	<p>Amdt. 582 to H.R. 16311</p>
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(Introduced by Mr. Bennett for himself and others.) To modify ammunition recordkeeping requirements	S. 2718
(Introduced by Mr. Dominick for himself and others.) 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. 2979
(Introduced for himself and others.) To amend the Internal Revenue Code of 1954 with respect to the tax-exempt status of, and the deductibility of contributions to, certain private schools.....	S. 3335
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(Introduced by Mr. Muskie for himself and others.) To provide for the orderly marketing of articles imported into the United States, to establish a flexible basis for the adjustment by the U.S. economy to expanded trade, and to afford foreign supplying nations a fair share of the growth or change in the U.S. market.....	S. 1462	Re: Stock ownership divestiture requirements.....	Amdt. 360 to H.R. 13270
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(Introduced by Mr. Cotton for himself and others.) To amend the Internal Revenue Code of 1954 to encourage the construction of facilities to control water and air pollution by allowing a tax credit for expenditures incurred in constructing such facilities and by permitting the deduction, or amortization over a period of 1 to 5 years, of such expenditures	S. 1942		
(Introduced by Mr. Pastore for himself and others.) To amend the Tariff Schedules of the United States with respect to the tariff classification of braided rugs composed of tubular braids with a core.....	S. 2219		
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(Introduced by Mr. Hartke for himself and others.) To provide for orderly trade in iron and steel mill products	S. 1164	(Introduced by Mr. Baker for himself and others.) To restore balance in the federal form of government in the United States; to provide both the encouragement and resources for State and local government officials to exercise leadership in solving their own problems; to achieve a better allocation of total public resources; and to provide for the sharing with State and local governments of a portion of the tax revenue received by the United States.....	S. 2948
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<p>To amend title II of the Social Security Act to provide cost-of-living increases in the insurance benefits payable thereunder.....</p>	<p>S. 478</p>	<p>(Introduced by Mr. Scott for himself and others.) To authorize a family assistance plan providing basic benefits to low-income families with children, to provide incentives for employment and training to improve the capacity for employment of members of such families, to achieve greater uniformity of treatment of recipients under the Federal-State public assistance programs and to otherwise improve such programs, and for other purposes</p>	<p>S. 2986</p>
<p>To amend title II of the Social Security Act to increase the amount of the insurance benefits payable to widows.....</p>	<p>S. 479</p>	<p>To amend the Tariff Schedules of the United States to accord to the Trust Territory of the Pacific Islands the same tariff treatment as is provided for insular possessions of the United States.....</p>	<p>S. 3392</p>
<p>To amend title II of the Social Security Act to increase the annual amount individuals are permitted to earn without suffering deductions from the insurance benefits payable to them under such title</p>	<p>S. 480</p>	<p>To amend the Social Security Act to provide that the Trust Territory of the Pacific Islands shall be regarded as a State for purposes of the program of maternal and child health and crippled children's services established by title V of such act</p>	<p>S. 3791</p>
<p>To provide separate occupational tax for limited retail dealers in liquors.....</p>	<p>S. 482</p>		
<p>(Introduced by Mr. Miller for himself and others.) To amend title II of the Social Security Act to provide cost-of-living increases in the insurance benefits payable thereunder.....</p>	<p>S. 847</p>		
<p>(Introduced by Mr. Magnuson for himself and others.) To permit a compact or agreement between the several States relating to taxation of multistate taxpayers.....</p>	<p>S. 1198</p>		
<p>(Introduced by Mr. Cotton for himself and others.) To amend the Internal Revenue Code of 1954 to encourage the construction of facilities to control water and air pollution by allowing a tax credit for expenditures incurred in constructing such facilities and by permitting the deduction, or amortization over a period of 1 to 5 years, of such expenditures</p>	<p>S. 1942</p>		
<p>(Introduced by Mr. Inouye for himself and others.) To amend the Internal Revenue Code of 1954 to provide the same tax exemption for servicemen in and around Korea as is presently provided for those in Vietnam.....</p>	<p>S. 2689</p>		
<p>(Introduced by Mr. Prouty for himself and others.) To provide an incentive for private employers to provide job training programs, including programs for individuals lacking skill or training necessary for steady employment, by allowing an income tax credit for the expenses of such programs</p>	<p>S. 2769</p>	<p>AMENDMENTS</p>	
<p>(Introduced by Mr. Williams of Delaware for himself and others.) To amend the Social Security Act to provide an increase in benefits under the old-age, survivors, and disability insurance program, provide for automatic benefit increases thereafter in the event of future increases in the cost of living, provide for future automatic increases in the earnings and contribution base, and for other purposes</p>	<p>S. 2973</p>	<p>(Introduced by Mr. Prouty for himself and others.) Re: minimum social security benefits.....</p>	<p>Amdt. 696 to H.R. 17550</p>
<p>(Introduced by Mr. Dominick for himself and others.) 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>S. 2979</p>	<p>(Introduced by Mr. Prouty for himself and others.) Re: special monthly payments under social security</p>	<p>Amdt. 697 to H.R. 17550</p>
		<p>(Introduced by Mr. Prouty for himself and others.) Re: income limitation under social security.....</p>	<p>Amdt. 698 to H.R. 17550</p>
		<p>(Introduced by Mr. Harris for himself and others.) Family assistance plan—Employee protection....</p>	<p>Amdt. 1111 to H.R. 17550</p>

FULBRIGHT

AMENDMENTS

<p>(Introduced by Mr. Montoya for himself and others.) To exempt the National Park Service from certain employee limitations.....</p>	S. 19	(Introduced by Mr. McGovern for himself and others.) Provides for a 37% excess profits tax....	Amdt. 91 to H.R. 12200
<p>(Introduced by Mr. Montoya for himself and others.) To amend the Consolidated Farmers Home Administration Act of 1961, as amended, to subject interest income on loans sold out of the Agricultural Credit Insurance Fund to Federal income taxes, and for other purposes.....</p>	S. 414	<p>Re: State and local bond interest.....</p> <p>(Introduced by Mr. Yarborough for himself and others.) Re: Political activities of private foundations</p>	<p>H.R. 13270</p> <p>H.R. 13270</p> <p>Amdt. 332 to H.R. 13270</p>
<p>(Introduced by Mr. Bayh for himself and others.) To amend title II of the Social Security Act to increase the annual amount individuals are permitted to earn without suffering deductions from the insurance benefits payable to them under such title</p>	S. 472	<p>Re: Definition of domestic building and loan associations</p>	<p>Floor amdt. to H.R. 13270</p>
<p>(Introduced by Mr. Montoya for himself and others.) To amend title XVIII of the Social Security Act so as to include, among other health insurance benefits covered under pt. B thereof, coverage of certain drugs</p>	S. 763		
<p>(Introduced by Mr. McGovern for himself and others.) To impose an excess profits tax on the income of corporations during the present emergency</p>	S. 2277		
<p>(Introduced by Mr. Magnuson for himself and others.) To promote the foreign policy and security of the United States by providing authority to negotiate commercial agreements with Communist countries, and for other purposes.....</p>	S. 2283		
<p>(Introduced by Mr. Hartke 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. 2518		

GOLDWATER

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<p>(Introduced by Mr. Magnuson for himself and others.) To permit a compact or agreement between the several States relating to taxation of multistate taxpayers.....</p>	S. 1198	<p>(Introduced by Mr. Metcalf for himself and others.) Re: Public assistance for Indians.....</p>	<p>Amdt. 796 to H.R. 16311</p>
<p>(Introduced by Mr. Metcalf for himself and others.) To amend the Social Security Act to extend to Indians of all tribes, under all of the existing public assistance programs, the special additional Federal matching payments presently provided only for certain specified tribes under certain specified programs.....</p>	S. 2285	<p>Re Social security earnings exemption.....</p>	<p>Amdt. 1121 to H.R. 17550</p>
<p>(Introduced by Mr. Fannin for himself and Mr. Goldwater.) To provide for medical and hospital care through a system of voluntary health insurance, and for other purposes.....</p>	S. 2705		
<p>(Introduced by Mr. Bennett for himself and others.) To modify ammunition recordkeeping requirements</p>	S. 2718		
<p>(Introduced by Mr. Magnuson for himself and others.) To permit a compact between the several States relating to taxation of multistate taxpayers for States not entering into this compact; to require certain sellers to collect sales and use taxes; and for other related purposes.....</p>	S. 2804		
<p>(Introduced by Mr. Baker for himself and others.) To restore balance in the federal form of government in the United States; to provide both the encouragement and resources for State and local government officials to exercise leadership in solving their own problems; to achieve a better allocation of total public resources; and to provide for the sharing with State and local governments of a portion of the tax revenue received by the United States.....</p>	S. 2948		
<p>(Introduced by Mr. Dominick for himself and others.) 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>	S. 2979		

GOODELL

SENATE JOINT RESOLUTION

(Introduced by Mr. Mathias for himself and others.) To establish a commission to report upon the condition and future of American policy respecting all aspects of international trade and tariffs ----- S J. Res. 153

To establish a community self-determination program to aid the people of urban and rural communities in securing gainful employment, achieving the ownership and control of the resources of their community, expanding opportunity, stability, and self-determination, and making their maximum contribution to the strength and well-being of the Nation----- S. 38

(Introduced for himself and others.) To provide appropriations for sharing of Federal revenues with States and certain cities and urban counties----- S. 50

(Introduced by Mr. Metcalf for himself and others.) To amend title II of the Social Security Act so as to provide that the definition of the term "disability," as employed therein, shall be the same as that in effect prior to the enactment of the Social Security Amendments of 1967----- S. 1182

(Introduced by Mr. Baker for himself and others.) To provide for the sharing with the State and local governments of a portion of the tax revenues received by the United States----- S. 1634

To amend the Social Security Act to provide for a national system of public assistance to needy individuals and for grants to States for services to such individuals and to strengthen the Federal support of the State medical assistance program. S. 1806

(Introduced by Mr. Kennedy for himself and others.) To amend the Sugar Act of 1948 to terminate the quota for South Africa----- S. 1858

(Introduced by Mr. Magnuson for himself and others.) To promote the foreign policy and security of the United States by providing authority to negotiate commercial agreements with Communist countries, and for other purposes----- S. 2283

(Introduced by Mr. Prouty for himself and others.) To provide an incentive for private employers to provide job training programs, including programs for individuals lacking skill or training necessary for steady employment, by allowing an income tax credit for the expenses of such programs ----- S. 2769

To amend the Internal Revenue Code----- S. 2992

(Introduced by Mr. Brooke for himself and others.) To authorize the President, subject to congressional disapproval, to raise or lower income tax rates by not more than 10 percent----- S. 3715

AMENDMENTS

Strikes "prior knowledge and approval by private foundations" from the reported bill----- Amdt. 59 to H.R. 9951

Re: Tax-exempt status of private foundations----- Amdt. 65 to H.R. 9951

Re: Tax-exempt status of private foundations----- Amdt. 66 to H.R. 9951

Re: Investment credit----- Amdt. 170 to H.R. 13270

(Introduced by Mr. Percy for himself and others.) Provides grants to States for acquisition and construction of day-care facilities----- Amdt. 267 to S. 2986

(Introduced by Mr. Dominick for himself and others.) Re: Tax Credit for expenses of higher education ----- Amdt. 318 to H.R. 13270

(Introduced by Mr. Farberough for himself and others.) Re: Political activities of private foundation ----- Amdt. 332 to H.R. 13270

(Introduced by Mr. McGovern for himself and others.) Provides a new plan for simplified food stamp distribution for recipients of family assistance benefits or aid to the aged, blind, and disabled ----- Amdt. 532 to H.R. 16311

(Introduced by Mr. Hart for himself and others.) Oil imports----- Amdt. 1152 to H.R. 17550

GORE

(Introduced by Mr. Montoya for himself and others.) To exempt the National Park Service from certain employee limitations.....	S. 18	(Introduced by Mr. Bennett for himself and others) To modify ammunition recordkeeping requirements	S. 2718
To prohibit the holding by the Secretary of the Treasury of stock in any bank, banking institution, or trust company.....	S. 477	To amend title II of the Social Security Act so as to raise from \$64 to \$100 the minimum primary insurance amount thereunder.....	S. 3658
To amend the Internal Revenue Code of 1954 to increase the amount of the deduction for each personal exemption to \$1,000.....	S. 1463	To provide an income tax credit for certain political contributions; to provide for public financing of presidential and senatorial election campaigns; and to revise the Federal election laws.....	S. 3659
To extend the health insurance program established by title XVIII of the Social Security Act to disabled workers who have not attained age 65 but are receiving disability insurance benefits under title II of the Social Security Act or the Railroad Retirement Act of 1937, and to amend title II of the Social Security Act to provide for cost-of-living adjustments in the benefits payable thereunder and to increase the annual amount individuals are permitted to earn without suffering deductions from the insurance benefits to which they are entitled thereunder.....	S. 1739	(Introduced by Mr. McGee for himself and others.) To amend the Internal Revenue Code with respect to ammunition recordkeeping requirements	S. 3724
(Introduced by Mr. Randolph for himself and others.) To amend title II of the Social Security Act to eliminate the reduction in disability insurance benefits which is presently required in the case of an individual receiving workmen's compensation benefits.....	S. 1781	To require that information concerning losses in revenue from certain provisions of the Internal Revenue Code to be included in the annual budget message of the President.....	S. 3908
(Introduced by Mr. Anderson for himself and Mr. Gore.) To amend title XIX of the Social Security Act to permit States greater flexibility in establishing and modifying medicaid plans.....	S. 1849	To provide for orderly trade in textile articles and articles of leather footwear, and for other purposes	S. 4025
To amend the Internal Revenue Code of 1954 to increase the amount of the deduction for each personal exemption to \$1,250.....	S. 2000	To amend title II of the Social Security Act to permit widow's benefits to be payable at age 60, to permit wife's benefits to be payable at a disabled wife at age 50, to permit husband's benefits to be payable to a disabled husband at age 50, and for other purposes	S. 4038
To amend sec. 613 of the Internal Revenue Code of 1954, relating to percentage depletion.....	S. 2091	To assist in alleviating the shortage of coal and electrical energy by removing provisions of the income tax laws which are conducive to restricting the supply thereof, by temporarily relieving the Tennessee Valley Authority from certain repayment obligations, by imposing export controls on coal, and by preventing the monopolization of the sources of energy.....	S. 4310
(Introduced by Mr. Muskie for himself and others.) To amend the Internal Revenue Code of 1954 to deny the use of percentage depletion for oil and gas wells located outside the United States.....	S. 2103	(Introduced by Mr. Scott for himself and others.) To amend title XVIII of the Social Security Act to provide medicare benefits (financed from general revenues) for disabled coal miners without regard to their age.....	S. 4396
(Introduced by Mr. Hartke 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. 2616	To amend title 38 of the United States Code so as to make presumptions relating to certain diseases applicable to veterans who served during the period between the end of World War II and the beginning of the Korean conflict.....	S. 4503
To repeal the authority of the President to proclaim modifications of the Tariff Schedules of the United States under the Automotive Products Trade Act of 1965 and to terminate modifications of such schedules heretofore proclaimed under authority of such act.....	S. 2527	To amend title 38 of the United States Code so as to make presumptions relating to certain diseases applicable to veterans who served during the period between the end of World War II and the beginning of the Korean conflict.....	S. 4550
To continue the income tax surcharge for an additional year and to terminate the investment credit, increase the amount of the personal exemptions, and provide other reforms in the Federal income tax laws.....	S. 2645		

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(Introduced for himself and others.) Re: Low-income allowance, increase in the standard deduction, and reduction in tax rates.....	Amdt. 304 to H.R. 13270
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(Introduced for himself and others.) Re: Social security benefit increases.....	Amdt. 356 to H.R. 13270
(Introduced by Mr. Long for himself and others.) Re: Social security benefit increases.....	Amdt. 367 to H.R. 13270
(Introduced for himself and Mr. Williams of Delaware.) Re: Rehabilitation expenditures for used real estate, pollution control facilities, and railroad rolling stock.....	Amdt. 389 to H.R. 13270
Re: Limits placed on amortization benefits.....	Floor amdt. to H.R. 13270
(Introduced by Mr. Hart for himself and others.) Oil imports.....	Amdt. 1152 to H.R. 17550

GRAVEL

(Introduced by Mr. Pearson for himself and others.) To provide incentives for the establishment of new or expanded job-producing industrial and commercial establishments in rural areas.....	S. 15	(Introduced by Mr. Ribicoff for himself and others.) 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. 3077
(Introduced by Mr. Metcalf for himself and others.) To amend title II of the Social Security Act so as to provide that the definition of the term "disability," as employed therein, shall be the same as that in effect prior to the enactment of the Social Security Amendments of 1967.....	S. 1132	(Introduced by Mr. Harris for himself and others.) To amend the Social Security Act to provide for a national program of basic income benefits to individuals and families in need thereof.....	S. 3433
(Introduced by Mr. Magnuson for himself and others.) To permit a compact or agreement between the several States relating to taxation of multistate taxpayers.....	S. 1198	(Introduced by Mr. McGee for himself and others.) To amend the Internal Revenue Code with respect to ammunition recordkeeping requirements	S. 3724
(Introduced by Mr. Ribicoff for himself and others.) To amend the Internal Revenue Code of 1954 to encourage the abatement of water and air pollution by permitting the amortization for income tax purposes of the cost of abatement works over a period of 88 months.....	S. 1795	(Introduced by Mr. Bible for himself and others.) To amend the Internal Revenue Code of 1954 to provide income tax simplification, reform, and relief for small business.....	S 4039
AMENDMENTS			
(Introduced by Mr. Hartke for himself and others.) To amend title XVIII of the Social Security Act to include dental care, eye care, dentures, eyeglasses, and hearing aids among the benefits provided by the insurance program established by part B of such title.....	S. 1896	(Introduced by Mr. McGovern for himself and others.) Provides for a 37% excess profits tax...	Amdt. 91 to H.R. 12290
(Introduced by Mr. McGovern for himself and others.) To impose an excess profits tax on the income of corporations during the present emergency	S. 2277	(Introduced by Mr. Moss for himself and others.) Re: Reduced rate of withholding on earnings paid to employees who are students.....	Amdt. 254 to H.R. 13270
(Introduced by Mr. Magnuson for himself and others.) To promote the foreign policy and security of the United States by providing authority to negotiate commercial agreements with Communist countries, and for other purposes.....	S. 2283	(Introduced by Mr. Percy for himself and others.) Provides grants to States for acquisition and construction of day-care facilities.....	Amdt. 267 to S. 2986
(Introduced by Mr. Hartke 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. 2518	(Introduced by Mr. Yarborough for himself and others.) Re: political activities of private foundations	Amdt. 332 to H.R. 13270
(Introduced by Mr. Bennett for himself and others.) To modify ammunition recordkeeping requirements	S. 2718	(Introduced by Mr. Harris for himself and others.) Re: Tax treatment of interest on bonds or similar obligations of Indian tribes.....	Amdt. 414 to H.R. 13270
(Introduced by Mr. Hartke for himself and others.) To amend title II of the Social Security Act to increase, in the case of individuals having 40 or more quarters of coverage, the number of years which may be disregarded in computing such individual's average monthly wage, and to provide that, for benefit computation purposes, a man's insured status and average monthly wage will be figured on the basis of an age-62 cutoff (the same as presently provided in the case of women)....	S. 3035	(Introduced by Mr. McGovern for himself and others.) Provides a new plan for simplified food stamp distribution for recipients of family assistance benefits or aid to the aged, blind, and disabled	Amdt. 532 to H.R. 16311
		(Introduced by Mr. Saxbe for himself and others.) To require monthly welfare payment of \$155 (less other income) for persons age 72 and over...	Amdt. 600 to H.R. 16311
		(Introduced by Mr. Metcalf for himself and others.) Re: Assistance for Indians.....	Amdt. 796 to H.R. 16311
		(Introduced by Mr. Metcalf for himself and others.) Family Assistance Plan—Indians.....	Amdt. 1109 to H.R. 17550
		(Introduced by Mr. Metcalf for himself and others.) Family Assistance Plan—Indians.....	Amdt. 1110 to H R 17550

GRIFFIN

(Introduced by Mr. Magnuson for himself and others.) To permit a compact or agreement between the several States relating to taxation of multistate taxpayers.....	S. 1198	(Introduced by Mr. Scott for himself and others) To authorize a family assistance plan providing basic benefits to low-income families with children, to provide incentives for employment and training to improve the capacity for employment of members of such families, to achieve greater uniformity of treatment of recipients under the Federal-State public assistance programs and to otherwise improve such programs, and for other purposes	S 2986
(Introduced by Mr. Miller for himself and others.) To amend the Internal Revenue Code of 1954 to limit losses allowable with respect to farming operations which are incurred by taxpayers whose principal business activity is not farming.....	S. 1560		
(Introduced by Mr. Baker for himself and others.) To provide for the sharing with the State and local governments of a portion of the tax revenues received by the United States.....	S. 1634		
To amend the Internal Revenue Code of 1954 to treat certain foster children of an individual as his natural child for purposes of the dependency exemption	S. 2112		
(Introduced by Mr. Hartke 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. 2518		
(Introduced by Mr. Magnuson for himself and others.) To permit a compact between the several States relating to taxation of multistate taxpayers for States not entering into this compact; to require certain sellers to collect sales and use taxes; and for other related purposes.....	S. 2804		
(Introduced by Mr. Williams of Delaware for himself and others.) To amend the Social Security Act to provide an increase in benefits under the old-age, survivors, and disability insurance program, provide for automatic benefit increases thereafter in the event of future increases in the cost of living, provide for future automatic increases in the earnings and contribution base, and for other purposes	S. 2978		
(Introduced by Mr. Dominick for himself and others.) 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. 2979		
(Introduced by Mr. Baker for himself and others.) To restore balance in the federal form of government in the United States; to provide both the encouragement and resources for State and local government officials to exercise leadership in solving their own problems; to achieve a better allocation of total public resources; and to provide for the sharing with State and local governments of a portion of the tax revenue received by the United States.....	S. 2948		
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		Re: Income tax treatment of foster children.....	Amdt. 322 to H.R. 13270
		(Introduced by Mr. Gurney for himself and others.) Re: Certain expansions and improvements of the Nation's airport and airway system.....	Amdt. 516 to H R 14485
		(Introduced by Mr. Brooke for himself and others.) Re: National security quotas.....	Amdt. 1104 to H.R. 17550
		(Introduced by Mr. Harris for himself and others.) Deletes committee amendment prohibiting use of Federal funds used to defeat provisions of the Social Security Act.....	Amdt. 1171 to H.R. 17750

GURNEY

AMENDMENTS

(Introduced by Mr. Miller for himself and others.) To amend title II of the Social Security Act to provide cost-of-living increases in the insurance benefits payable thereunder.....	S. 847	(Introduced by Mr. Moss for himself and others.) Re: Reduced rate withholding on earnings paid to employees who are students.....	Amdt. 254 to H.R. 13270
(Introduced by Mr. Magnuson for himself and others.) To permit a compact or agreement between the several States relating to taxation of multistate taxpayers.....	S. 1108	(Introduced by Mr. Gurney for himself and others.) Re: Certain expansions and improvements of the Nation's airport and airway system.....	Amdt. 516 to H.R. 14465
(Introduced by Mr. Baker for himself and others.) To provide for the sharing with the State and local governments of a portion of the tax revenues received by the United States.....	S. 1634		
(Introduced by Mr. Ribicoff for himself and others.) To amend the Internal Revenue Code of 1954 to encourage the abatement of water and air pollution by permitting the amortization for income tax purposes of the cost of abatement works over a period of 36 months.....	S. 1703		
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 under such title.....	S. 2310		
To amend the Internal Revenue Code of 1954 to restore to individuals who have attained the age of 65 the right to deduct all expenses for their medical care, and for other purposes.....	S. 2528		
(Introduced by Mr. Prouty for himself and others.) To provide an incentive for private employers to provide job training programs, including programs for individuals lacking skill or training necessary for steady employment, by allowing an income tax credit for the expenses of such programs	S. 2709		
(Introduced by Mr. Baker for himself and others.) To restore balance in the federal form of government in the United States; to provide both the encouragement and resources for State and local government officials to exercise leadership in solving their own problems; to achieve a better allocation of total public resources; and to provide for the sharing with State and local governments of a portion of the tax revenue received by the United States.....	S. 2018		
(Introduced by Mr. Dominick for himself and others.) 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. 2970		
(Introduced by Mr. Tower for himself and others.) To repeal sec. 7275 of the Internal Revenue Code of 1954, relating to amounts to be shown on airline tickets and advertising.....	S. 4041		
(Introduced by Mr. Williams of New Jersey for himself and others.) To adjust the amounts of retirement income for which a tax credit is allowable under the Internal Revenue Code of 1954 in order to provide benefits thereunder comparable with tax benefits accorded social security recipients	S. 4345		

HANSEN

(Introduced by Mr. Pearson for himself and others.) To provide incentives for the establishment of new or expanded job-producing industrial and commercial establishments in rural areas.....	S. 15	(Introduced by Mr. Williams of Delaware for himself and others.) To amend the Social Security Act to provide an increase in benefits under the old-age, survivors, and disability insurance program, provide for automatic benefit increases thereafter in the event of future increases in the cost of living, provide for future automatic increases in the earnings and contribution base, and for other purposes.....	S. 2978
(Introduced by Mr. Hartke for himself and others.) To provide for orderly trade in iron and steel mill products.....	S. 1164	(Introduced by Mr. Dominick for himself and others.) 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. 2979
(Introduced by Mr. Magnuson for himself and others.) To permit a compact or agreement between the several States relating to taxation of multistate taxpayers.....	S. 1198	(Introduced by Mr. Scott for himself and others.) To authorize a family assistance plan providing basic benefits to low-income families with children, to provide incentives for employment and training to improve the capacity for employment of members of such families, to achieve greater uniformity of treatment of recipients under the Federal-State public assistance programs and to otherwise improve such programs, and for other purposes.....	S. 2086
(Introduced by Mr. Baker for himself and others.) To provide for the sharing with the State and local governments of a portion of the tax revenues received by the United States.....	S. 1634	(Introduced by Mr. McIntyre for himself and others.) To provide for orderly trade in textile articles and articles of leather footwear, and for other purposes.....	S. 3728
(Introduced by Mr. Cotton for himself and others.) To amend the Internal Revenue Code of 1954 to encourage the construction of facilities to control water and air pollution by allowing a tax credit for expenditures incurred in constructing such facilities and by permitting the deduction, or amortization over a period of 1 to 5 years, of such expenditures.....	S. 1042	To amend the Social Security Act to provide for medical and hospital care through a system of voluntary health insurance financed in whole for low-income groups, through issuance of certificates, and in part for all other persons through allowance of tax credits, and to provide a system of peer review of utilization, charges, and quality of medical service.....	S. 4381
(Introduced by Mr. Bennett for himself and others.) To amend the Tariff Schedules of the United States with respect to the rate of duty on whole skins of mink.....	S. 2168	AMENDMENTS	
(Introduced by Mr. Allott for himself and others.) To amend sec. 613 of the Internal Revenue Code of 1954.....	S. 2641	(Introduced by Mr. Gurney for himself and others.) Re: Certain expansions and improvements of the Nation's airport and airway system.....	Amdt. 516 to H.R. 14465
(Introduced by Mr. Bennett for himself and others.) To modify ammunition recordkeeping requirements.....	S. 2718	Re: Investment credit transition rule.....	Floor amdt. to H.R. 13270
(Introduced by Mr. Prouty for himself and others.) To provide an incentive for private employers to provide job training programs, including programs for individuals lacking skill or training necessary for steady employment, by allowing an income tax credit for the expenses of such programs.....	S. 2769	Re: Farm losses.....	Floor amdt. to H.R. 13270
(Introduced by Mr. Magnuson for himself and others.) To permit a compact between the several States relating to taxation of multistate taxpayers for States not entering into this compact; to require certain sellers to collect sales and use taxes; and for other related purposes.....	S. 2804	Re: Alternative capital gains tax.....	Floor amdt. to H.R. 13270
(Introduced by Mr. Baker for himself and others.) To restore balance in the federal form of government in the United States to provide both the encouragement and resources for State and local government officials to exercise leadership in solving their own problems; to achieve a better allocation of total public resources; and to provide for the sharing with State and local governments of a portion of the tax revenue received by the United States.....	S. 2948	(Introduced by Mr. Williams of Delaware for himself and others.) Re: textile and footwear quotas.....	Amdt. 1158 to H.R. 17750

HARRIS

- (Introduced by Mr. Pearson for himself and others.)
To provide incentives for the establishment of new or expanded job-producing industrial and commercial establishments in rural areas..... S. 15
- (Introduced by Mr. Bayh for himself and others.)
To amend title II of the Social Security Act to increase the annual amount individuals are permitted to earn without suffering deductions from the insurance benefits payable to them under such title S. 472
- (Introduced by Mr. Metcalf for himself and others.)
To amend the Internal Revenue Code of 1954 so as to limit the amount of deductions attributable to the business of farming which may be used to offset nonfarm income..... S. 500
- (Introduced by Mr. Montoya for himself and others.) To direct the Secretary of Health, Education, and Welfare to conduct certain demonstration projects designed to encourage recipients of aid to families with dependent children to seek employment S. 739
- (Introduced by Mr. Metcalf for himself and others.)
To amend title II of the Social Security Act so as to provide that the definition of the term "disability," as employed therein, shall be the same as that in effect prior to the enactment of the Social Security Amendments of 1967..... S. 1182
- (Introduced by Mr. Ribicoff for himself and Mr. Harris) To amend title XVIII of the Social Security Act to provide payment for optometrists' services under the program of supplementary medical insurance benefits for the aged..... S. 1402
- (Introduced for himself and Mr. Hart.) To remove the limitation on the number of civilian employees in the Division of Indian Health, within the Department of Health, Education, and Welfare S. 1691
- (Introduced for himself and others.) To amend the Internal Revenue Code of 1954 to impose a minimum income tax, to require the allocation of deductions allowed to individuals in certain circumstances, and for other purposes..... S. 1827
- (Introduced for himself and others.) To amend the Internal Revenue Code of 1954 to increase the minimum standard deduction..... S. 1828
- (Introduced for himself and others.) To amend the Internal Revenue Code of 1954 to reduce and extend the tax surcharge and to suspend the investment credit during the remaining period of applicability of the tax surcharge..... S. 1829
- (Introduced by Mr. Kennedy for himself and others.) To amend the Sugar Act of 1948 to terminate the quota for South Africa..... S. 1858
- Introduced by himself and others.) To amend title IV of the Social Security Act to repeal the provisions limiting the number of children with respect to whom Federal payments may be made under the program of aid to families with dependent children..... S. 1959
- (Introduced for himself and others.) To amend the Social Security Act so as to revise certain provisions thereof relating to public assistance which were enacted or amended by the Social Security Amendments of 1967, to improve the program of aid to families with dependent children established by title IV of such act, and for other purposes.... S. 1960
- (Introduced for himself and Mr. Curtis) To amend the Internal Revenue Code of 1954 to provide for the valuation of a decedent's interest in a closely held business for estate tax purposes..... S. 2410
- (Introduced by Mr. Bennett for himself and others.)
To modify ammunition recordkeeping requirements S. 2718
- To amend sec. 1902(d) of the Social Security Act... S. 2955
- (Introduced by Mr. Dominick for himself and others) 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. 2979
- (Introduced by Mr. Ribicoff for himself and others.) 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. 3077
- (Introduced by Mr. Mondale for himself and others) To prevent further increases in the monthly premium payable for supplementary medical insurance under pt. B of the medicare program established by title XVIII of the Social Security Act, and for other purposes..... S. 3307
- (Introduced for himself and others) To amend the Social Security Act to provide for a national program of basic income benefits to individuals and families in need thereof..... S. 3433
- (Introduced by Mr. McGee for himself and others.)
To amend the Internal Revenue Code with respect to ammunition recordkeeping requirements S. 3724
- (Introduced by Mr. Bible for himself and others.)
To amend the Internal Revenue Code of 1954 to provide income tax simplification, reform, and relief for small business..... S. 4039

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(Introduced by Mr. Moss for himself and others.) Re: Reduced rate of withholding on earnings paid to employees who are students.....	Amdt. 254 to H.R. 13270	(Introduced by Mr. Harris for himself and others.) Family Assistance Plan—Administration.....	Amdt. 1137 to H.R. 17550
(Introduced by Mr. Yarborough for himself and others.) Re: Political activities of private foundations	Amdt. 332 to H.R. 13270	(Introduced by Mr. Harris for himself and others.) Family Assistance Plan—State supplemental pay- ments.....	Amdt. 1138 to H.R. 17550
(Introduced by Mr. Hartke for himself and others.) Re: Exclusion of "Advance study or research in- stitutions" from provisions applicable to private foundations	Amdt. 386 to H.R. 13270	(Introduced by Mr. Harris for himself and others.) Deletes committee amendment prohibiting use of Federal funds used to defeat provisions of the Social Security Act.....	Amdt. 1139 to H.R. 17550
(Introduced for himself and others.) Re: Tax treat- ment of interest on bonds or similar obligations of Indian tribes.....	Amdt. 414 to H.R. 13270	(Introduced by Mr. Harris for himself and others.) Deletes committee amendment prohibiting use of Federal funds used to defeat provisions of the Social Security Act.....	Amdt. 1171 to H.R. 17760
Re: Reduction of welfare payments because of retro- active social security increase.....	Floor amdt. to H.R. 13270	(Introduced by Mr. Harris for himself and Mr. Mc- Govern.) Re: Medicaid maintenance of effort....	Amdt. 1172 to H.R. 17550
(Introduced by Mr. McGovern for himself and others.) Provides a new plan for simplified food stamp distribution for recipients of family assist- ance benefits or aid to the aged, blind, and dis- abled	Amdt. 582 to H.R. 16311		
(Introduced by Mr. Metcalf for himself and others.) Re: Federal financing for certain titles under Social Security Act for Indians.....	Amdt. 796 to H.R. 16311		
(Introduced by Mr. Metcalf for himself and others.) Family Assistance Plan—Indians.....	Amdt. 1109 to H.R. 17550		
(Introduced by Mr. Metcalf for himself and others.) Family Assistance Plan—Indians.....	Amdt. 1110 to H.R. 17550		
(Introduced by Mr. Harris for himself and others.) Family Assistance Plan—Employee protection..	Amdt. 1111 to H.R. 17550		
Re: Social security benefits, tax rates, and wage base	Amdt. 1114 to H.R. 17550		
Re: Financing automatic social security increases..	Amdt. 1115 to H.R. 17550		
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Family Assistance Plan—State supplements to working poor.....	Amdt. 1118 to H.R. 17550		
(Introduced by Mr. Harris for himself and others.) Goal of Family Assistance Plan.....	Amdt. 1132 to H.R. 17550		
(Introduced by Mr. Harris for himself and others.) Family Assistance Plan—Refusal to accept low- paying job.....	Amdt. 1133 to H.R. 17550		
(Introduced by Mr. Harris for himself and others.) Family Assistance Plan—Child Care.....	Amdt. 1134 to H.R. 17550		
(Introduced by Mr. Harris for himself and others.) Family Assistance Plan—Automatic adjustment in payments.....	Amdt. 1135 to H.R. 17550		
(Introduced by Mr. Harris for himself and others.) Family Assistance Plan—Stepfathers.....	Amdt. 1136 to H.R. 17550		

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(Introduced by Mr. Pearson for himself and others.) To provide incentives for the establishment of new or expanded job-producing industrial and commercial establishments in rural areas.....	S. 15	(Introduced by Mr. Montoya for himself and others.) To amend title 38, United States Code, to deem veterans who were prisoners of war to have service-connected disabilities.....	S. 1007
(Introduced by Mr. Montoya for himself and others.) To exempt the National Park Service from certain employee limitations.....	S. 18	(Introduced by Mr. Harris for himself and Mr. Hart.) To remove the limitation on the number of civilian employees in the Division of Indian Health, within the Department of Health, Education, and Welfare.....	S. 1001
(Introduced by Mr. McCarthy for himself and others.) To amend the Internal Revenue Code of 1954 to extend the head of household benefits to unmarried widows and widowers, and individuals who have attained age 35 and who have never been married or who have been separated or divorced for 3 years or more, who maintain their own households	S. 35	(Introduced by Mr. Nelson for himself and others.) To establish a National Commission on Federal "Tax Sharing".....	S. 1603
(Introduced by Mr. Montoya for himself and others.) To amend the Consolidated Farmers Home Administration Act of 1961, as amended, to subject interest income on loans sold out of the Agricultural Credit Insurance Fund to Federal income taxes, and for other purposes.....	S. 414	To amend the Internal Revenue Code of 1954 to impose a minimum income tax.....	S. 1773
(Introduced by Mr. Montoya for himself and others.) To amend the Internal Revenue Code of 1954 to provide that the first \$5,000 received as civil service retirement annuity from the United States or any agency thereof shall be excluded from gross income.....	S. 422	(Introduced by Mr. Harris for himself and others.) To amend the Internal Revenue Code of 1954 to impose a minimum income tax, to require the allocation of deductions allowed to individuals in certain circumstances, and for other purposes...	S. 1827
(Introduced by Mr. Bayh for himself and others.) To amend title II of the Social Security Act to increase the annual amount individuals are permitted to earn without suffering deductions from the insurance benefits payable to them under such title	S. 472	(Introduced by Mr. Harris for himself and others.) To amend the Internal Revenue Code of 1954 to increase the minimum standard deduction.....	S. 1828
(Introduced by Mr. Metcalf for himself and others.) To amend the Internal Revenue Code of 1954 so as to limit the amount of deductions attributable to the business of farming which may be used to offset nonfarm income.....	S. 500	(Introduced by Mr. Harris for himself and others.) To amend the Internal Revenue Code of 1954 to reduce and extend the tax surcharge and to suspend the investment credit during the remaining period of applicability of the tax surcharge....	S. 1829
(Introduced by Mr. Montoya for himself and others.) To amend title XVIII of the Social Security Act so as to include, among other health insurance benefits covered under pt. B thereof, coverage of certain drugs	S. 763	(Introduced by Mr. Kennedy for himself and others.) To amend the Sugar Act of 1948 to terminate the quota for South Africa.....	S. 1858
(Introduced by Mr. Metcalf for himself and others.) To amend title II of the Social Security Act so as to provide that the definition of the term "disability," as employed therein, shall be the same as that in effect prior to the enactment of the Social Security Amendments of 1967.....	S. 1132	(Introduced by Mr. Hartke for himself and others.) To amend title XVIII of the Social Security Act to include dental care, eye care, dentures, eyeglasses, and hearing aids among the benefits provided by the insurance program established by part B of such title.....	S. 1896
(Introduced by Mr. Bayh for himself and others.) To amend title XVIII of the Social Security Act so as to eliminate, in certain cases, the requirement that an insured individual have first been admitted to a hospital in order to qualify under such title for the extended care services provided thereunder	S. 1209	(Introduced by Mr. Harris for himself and others.) To amend title IV of the Social Security Act to repeal the provisions limiting the number of children with respect to whom Federal payments may be made under the program of aid to families with dependent children.....	S. 1959
		(Introduced by Mr. Harris for himself and others.) To amend the Social Security Act so as to revise certain provisions thereof relating to public assistance which were enacted or amended by the Social Security Amendments of 1967, to improve the program of aid to families with dependent children established by title IV of such act, and for other purposes.....	S. 1960
		(Introduced by Mr. Muskie for himself and others.) To amend the Internal Revenue Code of 1954 to deny the use of percentage depletion for oil and gas wells located outside the United States.....	S. 2103
		Relating to the income tax treatment of treble damage payments under the antitrust laws.....	S. 2156

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(Introduced by Mr. Williams of New Jersey for himself and others.) To amend the Social Security Act to provide increases in benefits under the old-age, survivors, and disability insurance program, to provide health insurance benefits for the disabled, and for other purposes.....	S. 2100	(Introduced by Mr. McGee for himself and others.) To amend the Internal Revenue Code with respect to ammunition recordkeeping requirements.....	S. 3724
(Introduced by Mr. McGovern for himself and others.) To impose an excess profits tax on the income of corporations during the present emergency.....	S. 2277	(Introduced by Mr. Tydings for himself and Mr. Hart.) To amend the Internal Revenue Code of 1954 by imposing a tax on the transfer of explosives to persons who may lawfully possess them and to prohibit possession of explosives by certain persons.....	S. 3805
(Introduced by Mr. Magnuson for himself and others.) To promote the foreign policy and security of the United States by providing authority to negotiate commercial agreements with Communist countries, and for other purposes.....	S. 2283	(Introduced by Mr. Tower for himself and others.) To repeal sec. 7275 of the Internal Revenue Code of 1954, relating to amounts to be shown on airline tickets and advertising.....	S. 4041
(Introduced by Mr. Hartke 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. 2518	To relieve the Archdiocese of Detroit from liability for interest attributable to certain late payments of taxes.....	S. 4048
To reform the Federal income tax laws.....	S. 2805	(Introduced by Mr. Kennedy for himself and others.) To create a health security program.....	S. 4297
(Introduced by Mr. Dominick for himself and others.) 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. 2979	To amend the Internal Revenue Code of 1954, and for other purposes.....	S. 4341
(Introduced by Mr. Hartke for himself and others.) To amend title II of the Social Security Act to increase, in the case of individuals having 40 or more quarters of coverage, the number of years which may be disregarded in computing such individual's average monthly wage, and to provide that, for benefit computation purposes, a man's insured status and average monthly wage will be figured on the basis of an age-62 cutoff (the same as presently provided in the case of women)....	S. 3035		
(Introduced by Mr. Ribicoff for himself and others.) 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. 3077		
(Introduced by Mr. Magnuson for himself and others.) To provide additional Federal assistance in connection with the construction, alteration, or improvement of the airway system, air carrier and general purpose airports, airport terminals, and related facilities, and for other purposes....	S. 3108		
(Introduced by Mr. Mondale for himself and others.) To prevent further increases in the monthly premium payable for supplementary medical insurance under pt. B of the medicare program established by title XVIII of the Social Security Act, and for other purposes.....	S. 3307		
(Introduced by Mr. Hartke for himself and others.) To establish a self-supporting Federal reinsurance program to protect employees in the enjoyment of certain rights under private pension plans.....	S. 3517		

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AMENDMENTS

(Introduced by Mr. McGovern for himself and others.) Provides for a 37% excess profits tax....	Amdt. 91 to H.R. 12290	(Introduced by Mr. Harris for himself and others.) Deletes committee amendment prohibiting use of Federal funds used to defeat provisions of the Social Security Act.....	Amdt. 1171 to H.R. 17750
Re: Investment tax credit; standard deduction; income tax rates for head of household; definition of head of household; minimum income tax; treble damage payments; depreciation of real property; repeal of unlimited charitable contribution deduction; moving expenses; allocation of nonbusiness itemized deductions; farm deductions; depletion allowance; inherited property; capital gains; multiple surtax exemptions; and establishment of Federal Municipal Bond Guarantee Corporation.....	Amdt. 98 to H.R. 12290		
Re: Farm losses; minimum tax; tax on unrealized appreciation, carryover basis; depletion allowances; real estate depreciation; treble damage awards; and individual tax rate reductions.....	Amdt. 247 to H.R. 13270		
(Introduced by Mr. Moss for himself and others.) Re: Reduced rate withholding on earnings paid to employees who are students.....	Amdt. 254 to H.R. 13270		
(Introduced by Mr. Dominick for himself and others.) Re: Tax Credit for expenses of higher education	Amdt. 313 to H.R. 13270		
Re: Tax treatment of treble damage payments.....	Amdt. 314 to H.R. 13270		
(Introduced by Mr. Yarborough for himself and others.) Re: Political activities of private foundations	Amdt. 332 to H.R. 13270		
(Introduced by Mr. Kennedy for himself and others.) Re: Minimum tax.....	Amdt. 368 to H.R. 13270		
(Introduced by Mr. Gurney for himself and others.) Re: Certain expansions and improvements of the Nation's airport and airway system.....	Amdt. 516 to H.R. 14465		
(Introduced by Mr. McGovern for himself and others.) Provides a new plan for simplified food stamp distribution for recipients of family assistance benefits or aid to the aged, blind, and disabled	Amdt. 582 to H.R. 16311		
(Introduced by Mr. Williams of New Jersey for himself and others.) Social Security Amendments of 1970	Amdt. 766 to H.R. 17550		
(Introduced by Mr. Kennedy for himself and others.) Health Resources Development Account	Amdt. 1147 to H.R. 17550		
(Introduced by Mr. Hart for himself and others.) Oil imports.....	Amdt. 1152 to H.R. 17550		
(Introduced by Mr. Brooke for himself and others.) Re: National security quotas.....	Amdt. 1164 to H.R. 17550		
Re: Customs valuation—American selling price....	Amdt. 1170 to H.R. 17550		

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(Introduced by Mr. Montoya for himself and others.) To exempt the National Park Service from certain employee limitations.....	S. 18	To amend the Tariff Schedules of the United States with respect to the tariff classification of certain sugars, sirups, and molasses, and for other purposes	S. 2218
(Introduced by Mr. Metcalf for himself and others.) To amend the Internal Revenue Code of 1954 so as to limit the amount of deductions attributable to the business of farming which may be used to offset nonfarm income.....	S. 500	To amend the Social Security Act.....	S. 2424
(Introduced by Mr. Cotton for himself and others.) To provide for the orderly trade in manufactured products	S. 864	To amend ch 11 of title 38, United States Code, to provide full wartime benefits for extra hazardous duty	S. 2508
(Introduced by Mr. Metcalf for himself and others) To amend title II of the Social Security Act so as to provide that the definition of the term "disability," as employed therein, shall be the same as that in effect prior to the enactment of the Social Security Amendments of 1967.....	S. 1132	To amend title 38 of the United States Code to provide that veterans with disability rated less than 50 per centum shall receive additional compensation for dependents.....	S. 2504
(Introduced for himself and others.) To provide for orderly trade in iron and steel mill products..	S. 1164	To amend title 38 of the United States Code to provide an annual clothing allowance to certain veterans who, because of a service-connected disability, wear a prosthetic appliance or appliances which tends to wear out or tear their clothing....	S. 2510
To amend titles X and XVI of the Social Security Act to improve the programs of aid to the blind so that they will more effectively encourage and assist blind individuals in achieving rehabilitation and restoration to a normal, full, and fruitful life	S. 1475	(Introduced 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. 2518
To amend titles I, IV, X, XIV, and XVI, of the Social Security Act to prevent recipients of assistance under programs established pursuant to such titles from having the amount of such assistance reduced because of increases in the monthly insurance benefits payable to them under title II of such act	S. 1476	To amend sec. 415 of title 38, United States Code, to standardize the computation of income of dependent parents.....	S. 2533
(Introduced for himself and Mr. Mondale) To provide that individuals entitled to disability insurance benefits (or child's benefits based on disability) under title II of the Social Security Act, and individuals entitled to permanent disability annuities (or child's annuities based on disability) under the Railroad Retirement Act of 1937, shall be eligible for health insurance benefits under title XVIII of the Social Security Act.....	S. 1477	To amend title 38, United States Code, to enable certain permanently and totally disabled veterans to receive the full rate of disability compensation payable for service-connected disabilities, and also a proportionate amount of disability pension under a specified formula.....	S. 2534
To increase from \$600 to \$1,000 the personal income tax exemptions of a taxpayer (including the exemption for a spouse, the exemption for a dependent, and the additional exemption for old age or blindness).....	S. 1735	To provide for the payment of aid and attendance benefits to certain totally disabled veterans.....	S. 2535
(Introduced for himself and others.) To amend title XVIII of the Social Security Act to include dental care, eye care, dentures, eyeglasses, and hearing aids among the benefits provided by the insurance program established by part B of such title.....	S. 1898	To amend the Internal Revenue Code of 1954 to raise needed additional revenues by tax reform....	S. 2647
To amend sec. 213 of the Internal Revenue Code of 1954 to include certain amounts paid for special foods as amounts paid for medical care.....	S. 2130	To amend the Internal Revenue Code of 1954 to suspend the investment credit during the remaining period of applicability of the tax surcharge.....	S. 2648
		(Introduced by Mr. Bennett for himself and others) To modify ammunition recordkeeping requirements	S. 2718
		(Introduced for himself and Mr. Scott.) To amend the Antidumping Act, 1921, as amended.....	S. 2748
		(Introduced for himself and others) To amend title II of the Social Security Act to increase, in the case of individuals having 40 or more quarters of coverage,, the number of years which may be disregarded in computing such individual's average monthly wage, and to provide that, for benefit computation purposes, a man's insured status and average monthly wage will be figured on the basis of age-62 cutoff (the same as presently provided in the case of women).....	S. 3035
		(Introduced by Mr. Ribicoff for himself and others.) 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. 3077

HARTKE—Continued

(Introduced by Mr. Williams of New Jersey for himself and others.) To amend the Social Security Act to provide increases in benefits under the old-age, survivors, and disability insurance program, to provide health insurance benefits for the disabled, and for other purposes.....	S. 3100
(Introduced by Mr. Magnuson for himself and others.) To provide additional Federal assistance in connection with the construction, alteration, or improvement of the airway system, air carrier and general purpose airport, airport terminals, and related facilities, and for other purposes.....	S. 3108
(Introduced for himself and others.) To establish a self-supporting Federal reinsurance program to protect employees in the enjoyment of certain rights under private pension plans.....	S. 3517
(Introduced by Mr. Tower for himself and others.) To repeal sec. 7275 of the Internal Revenue Code of 1954, relating to amounts to be shown on airline tickets and advertising.....	S. 4041
To amend ch. 15 of title 38, United States Code, to provide for the payment of pensions of World War I veterans and their widows.....	S. 4119
To provide for an equitable sharing of the U.S. market by electronic articles of domestic and of foreign origin.....	S. 4108
To provide for the free entry of a 61-note cast bell carillon and a 42-note subsidiary cast bell carillon for the use of Indiana University, Bloomington, Ind.....	S. 4254
To amend the Internal Revenue Code of 1954 to restore the investment credit for small businesses..	S. 4282
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. 4283
To amend the Internal Revenue Code of 1954 to provide for an increase in the amount of the personal exemptions for taxable years beginning after Dec 31, 1973.....	S. 4284
To amend the Internal Revenue Code of 1954 to restore the investment credit.....	S. 4285
(Introduced by Mr. Williams of New Jersey for himself and others.) To adjust the amounts of retirement income for which a tax credit is allowable under the Internal Revenue Code of 1954 in order to provide benefits thereunder comparable with tax benefits accorded social security recipients	S. 4345

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Re: Across-the-board increase in social security benefits by 15 percent.....	Amdt. 256 to H R 13270	Full Employment Act of 1970.....	Amdt. 740 to H.R. 16311
(Introduced by Mr. Byrd of Virginia for himself and Mr. Hartke) Re: Repeal of surtax.....	Amdt. 287 to H.R. 13270	(Introduced by Mr. Williams of New Jersey for himself and others.) Social Security Amendments of 1970	Amdt 756 to H.R. 17550
(Introduced by Mr. Gore for himself and others.) Re: Low-income allowance, increase in the standard deduction, and reduction in tax rates.....	Amdt. 304 to H R 13270	Social Security Amendments of 1970: computation of earnings.....	Amdt. 786 to H.R. 17550
(Introduced by Mr. Dominick for himself and others) Re: Tax Credit for expenses of higher education.....	Amdt. 313 to H R 13270	Re: Medicare under railroad retirement program	Amdt. 922 to H.R. 17550
Re: Investment tax credit.....	Amdt 324 to H R. 13270	Re: Social security benefit computation.....	Amdt. 1153 to H.R. 17550
Re: Excise taxes on communication services and automobiles	Amdt. 325 to H.R. 13270	Re: Social security earnings exemption.....	Amdt. 1154 to H.R. 17550
(Introduced for himself and others) Re: Small business exceptions to repeal of investment tax credit.....	Amdt. 326 to H R. 13270	Re: Social security benefits and wage base.....	Amdt 1155 to H R 17550
Re: Tax rate reductions.....	Amdt 329 to H R. 13270	Re: Medicare—Increased coverage.....	Amdt. 1156 to H.R. 17550
Re: Personal exemption increase and single persons tax relief.....	Amdt. 330 to H.R. 13270	Re: Medicare carriers.....	Amdt 1157 to H.R. 17550
(Introduced by Mr. McCarthy for himself and Mr. Hartke) Re: Tax rate reductions.....	Amdt. 334 to H.R. 13270	Re: Medicare—Disabled.....	Amdt. 1161 to H.R. 17550
(Introduced by Mr. Yarborough for himself and others) Re: Political activities of private foundations	Amdt. 332 to H.R. 13270	Re: Medicare—Drugs.....	Amdt 1162 to H.R. 17550
(Introduced by Mr. Gore for himself and others) Re: Personal exemption increase.....	Amdt 337 to H R. 13270		
(Introduced by Mr. Bible for himself and others) Re: Small business exceptions to repeal of investment tax credit.....	Amdt 339 to H.R. 13270		
Re: Minimum tax and repeal of certain tax preferences after December 31, 1984.....	Amdt 369 to H R. 13270		
Re: Establishment of a tax reform commission within the Senate.....	Amdt 385 to H R 13270		
(Introduced for himself and others) Re: Exclusion of "Advance study or research institutions" from provisions applicable to private foundations.....	Amdt 386 to H.R. 13270		
Re: Surtax revenues.....	Floor amdt to H R. 13270		
Re: Minimum income tax.....	Floor amdt. to H R. 13270		
Extending coverage to certain sheltered workshops.....	Amdt. 550 to H.R. 14705		
(Introduced by Mr. McGovern for himself and others.) Provides a new plan for simplified food stamp distribution for recipients of family assistance benefits or aid to the aged, blind, and disabled	Amdt. 582 to H R. 16311		

SENATE RESOLUTION

Expressing the sense of the Senate that the President implement the majority report of the Cabinet Task Force on Oil Import Control.....

S. Res. 382

HATFIELD

AMENDMENTS

(Introduced by Mr. Pearson for himself and others.) To provide incentives for the establishment of new or expanded job-producing industrial and commercial establishments in rural areas.....	S. 15	(Introduced by Mr. Hartke for himself and others.) Re: Exclusion of "Advance study or research institutions" from provisions applicable to private foundations	Amdt. 386 to H.R. 13270
(Introduced by Mr. Montoya for himself and others.) To amend the Consolidated Farmers Home Administration Act of 1961, as amended, to subject interest income on loans sold out of the Agricultural Credit Insurance Fund to Federal income taxes, and for other purposes.....	S. 414	(Introduced by Mr. McGovern for himself and others.) Provides a new plan for simplified food stamp distribution for recipients of family assistance benefits or aid to the aged, blind, and disabled	Amdt. 582 to H.R. 16311
(Introduced by Mr. Metcalf for himself and others.) To amend the Internal Revenue Code of 1954 to limit the amount of deductions attributable to the business of farming which may be used to offset nonfarm income.....	S. 500	(Introduced by Mr. Saxbe for himself and others.) To require monthly welfare payment of \$155 (less other income) for persons age 72 and over...	Amdt. 600 to H.R. 16311
(Introduced by Mr. Magnuson for himself and others.) To permit a compact or agreement between the several States relating to taxation of multistate taxpayers.....	S. 1198		
To amend title IV of the Social Security Act to permit States to continue, under certain circumstances, community work and training programs for individuals receiving aid to families with dependent children under State plans established pursuant to such title.....	S. 1224		
(Introduced by Mr. Bennett for himself and others.) To amend the Tariff Schedules of the United States with respect to the rate of duty on whole skins of mink.....	S. 2168		
(Introduced for himself and Mr. Stevens.) To amend the Tariff Schedules of the United States to provide that the amount of groundfish imported into the United States shall not exceed the average annual amount thereof imported during 1963 and 1964	S. 2313		
(Introduced by Mr. Hartke 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. 2518		
(Introduced by Mr. Inouye for himself and others.) To amend the Internal Revenue Code of 1954 to provide the same tax exemption for servicemen in and around Korea as is presently provided for those in Vietnam.....	S. 2689		
(Introduced by Mr. Prouty for himself and others.) To provide an incentive for private employers to provide job training programs, including programs for individuals lacking skill or training necessary for steady employment, by allowing an income tax credit for the expenses of such programs	S. 2769		
(Introduced by Mr. McGee for himself and others.) To amend the Internal Revenue Code with respect to ammunition recordkeeping requirements.....	S. 3724		

HOLLAND

To amend title II of the Social Security Act to increase the annual amount individuals are permitted to earn without suffering deductions from the insurance benefits payable to them under such title	S. 143
To amend the Internal Revenue Code of 1954 to provide a form of averaging for recovery of amounts received as damages for injury to crops through pollution of air, water, or soil.	S. 144
To provide for orderly trade in fresh fruits and vegetables, and for other purposes.....	S. 146
To amend the Internal Revenue Code of 1954 to require the capitalization of certain costs incurred in planting and developing citrus groves.....	S. 2773
(Introduced by Mr. McGee for himself and others.) To amend the Internal Revenue Code with respect to ammunition recordkeeping requirements	S. 3724

AMENDMENTS

Re: Capitalization of certain costs of developing and maintaining citrus groves.....	Amdt. 375 to H.R. 13270
Re: Levy on wages for payment of Federal taxes...	Amdt. 391 to H.R. 13270
Re: Tax treatment of distilled spirits imported in bulk containers.....	Amdt. 1131 to H.R. 10517

HOLLINGS

(Introduced for himself and others.) To impose quotas on the importation of certain textile articles ----- S. 22

(Introduced by Mr. Bayh for himself and others.) To amend title II of the Social Security Act to increase the annual amount individuals are permitted to earn without suffering deductions from the insurance benefits payable to them under such title ----- S. 472

To assist the States and their political subdivisions to meet their needs for increased revenues by sharing with them a portion of the revenues derived from the Federal individual income tax ----- S. 911

To amend ch 13 of title 38, United States Code, to provide that the death of any veteran who, at the time of his death, was entitled to disability compensation for certain disabilities will be deemed to have resulted from service-connected causes.. S. 2489

(Introduced by Mr. Hartke 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. 2518

(Introduced by Mr. Inouye for himself and others) To amend the Internal Revenue Code of 1954 to provide the same tax exemption for servicemen in and around Korea as is presently provided for those in Vietnam ----- S. 2689

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. 2802

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(Introduced by Mr. Metcalf for himself and others.) To amend title II of the Social Security Act so as to provide that the definition of the term "disability," as employed therein, shall be the same as that in effect prior to the enactment of the Social Security Amendments of 1967.-----	S. 1132	(Introduced by Mr. Long for himself and others.) Re: Social security benefit increases-----	Amdt. 367 to H.R. 13270
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(Introduced by Mr. Hartke for himself and others.) To amend title II of the Social Security Act to increase, in the case of individuals having 40 or more quarters of coverage, the number of years which may be disregarded in computing such individual's average monthly wage, and to provide that, for benefit computation purposes, a man's insured status and average monthly wage will be figured on the basis of an age-62 cutoff (the same as presently provided in the case of women)....	S. 3035	(Introduced by Mr. Dominick for himself and others.) Re: Tax Credit for expenses of higher education	Amdt. 313 to H.R. 13270
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| <p>(Introduced by Mr. Bayh for himself and others.)
To amend title II of the Social Security Act to increase the annual amount individuals are permitted to earn without suffering deductions from the insurance benefits payable to them under such title.....</p> | S. 472 | <p>(Introduced by Mr. Magnuson for himself and others.) To permit a compact between the several States relating to taxation of multistate taxpayers; to provide a formula for taxing multistate taxpayers for States not entering into this compact; to require certain sellers to collect sales and use taxes; and for other related purposes.....</p> | S. 2804 |
| <p>(Introduced by Mr. Montoya for himself and others.)
To amend title XVIII of the Social Security Act so as to include, among other health insurance benefits covered under pt. B thereof, coverage of certain drugs</p> | S. 763 | <p>(Introduced by Mr. Hartke for himself and others.)
To amend title II of the Social Security Act to increase, in the case of individuals having 40 or more quarters of coverage, the number of years which may be disregarded in computing such individual's average monthly wage, and to provide that, for benefit computation purposes, a man's insured status and average monthly wage will be figured on the basis of an age-62 cutoff (the same as presently provided in case of women.....</p> | S. 3035 |
| <p>(Introduced by Mr. Metcalf for himself and others.)
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| <p>(Introduced by Mr. Magnuson for himself and others.) To permit a compact or agreement between the several States relating to taxation of multistate taxpayers.....</p> | S. 1198 | <p>(Introduced by Mr. Mondale for himself and others.) To prevent further increases in the monthly premium payable for supplementary medical insurance under pt. B of the medicare program established by title XVIII of the Social Security Act, and for other purposes.....</p> | S. 3307 |
| <p>(Introduced by Mr. Bayh for himself and others.)
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| <p>(Introduced by Mr. Magnuson for himself and Mr. Jackson.) To promote the domestic and foreign commerce of the United States by modernizing practices of the Federal Government relating to the inspection of persons, merchandise, and conveyances moving into, through, and out of the United States, and for other purposes.....</p> | S. 1298 | | |
| <p>(Introduced by Mr. Ribicoff for himself and others.) To amend the Internal Revenue Code of 1954 to encourage the abatement of water and air pollution by permitting the amortization for income tax purposes of the cost of abatement works over a period of 36 months.....</p> | S. 1795 | | |
| <p>(Introduced by Mr. Hartke for himself and others.)
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| <p>(Introduced by Mr. Inouye for himself and others.)
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| <p>(Introduced by Mr. Bennett for himself and others.)
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Family Assistance Plan—Indians.....</p> | Amdt. 1109 to
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(Introduced by Mr. Miller for himself and others.) To amend title II of the Social Security Act to provide cost-of-living increases in the insurance benefits payable thereunder.....	S. 847	(Introduced by Mr. Harris for himself and others.) To amend the Social Security Act so as to revise certain provisions thereof relating to public assistance which were enacted or amended by the Social Security Amendments of 1967, to improve the program of aid to families with dependent children established by title IV of such act, and for other purposes.....	S. 1960
To provide a deduction for income tax purposes, in the case of a disabled individual, for expenses for transportation to and from work; and to provide an additional exemption for income tax purposes for a taxpayer or spouse who is disabled	S. 1069	(Introduced by Mr. Magnuson for himself and others.) To promote the foreign policy and security of the United States by providing authority to negotiate commercial agreements with Communist countries, and for other purposes.....	S. 2283
(Introduced by Mr. Metcalf for himself and others.) To amend title II of the Social Security Act so as to provide that the definition of the term "disability," as employed therein, shall be the same as that in effect prior to the enactment of the Social Security Amendments of 1967.....	S. 1132	(Introduced by Mr. Hartke 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. 2518
(Introduced by Mr. Bayh for himself and others.) To amend title XVIII of the Social Security Act so as to eliminate, in certain cases, the requirement that an insured individual have first been admitted to a hospital in order to qualify under such title for the extended care services provided thereunder	S. 1209	(Introduced by Mr. Inouye for himself and others) To amend the Internal Revenue Code of 1954 to provide the same tax exemption for servicemen in and around Korea as is presently provided for those in Vietnam.....	S. 2689
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To amend the Internal Revenue Code of 1954 so as to impose a minimum income tax on persons now allowed certain exclusions and deductions from gross income, to increase the amount of the general standard deduction and the minimum standard deduction allowable to individuals, and for other purposes	S. 1522		
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(Introduced by Mr. Baker for himself and others.)
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S. 2948

(Introduced by Mr. Scott for himself and others)
To authorize a family assistance plan providing basic benefits to low-income families with children, to provide incentives for employment and training to improve the capacity for employment of members of such families, to achieve greater uniformity of treatment of recipients under the Federal-State public assistance programs and to otherwise improve such programs, and for other purposes

S. 2986

(Introduced by Mr. Hartke for himself and others.)
To amend title II of the Social Security Act to increase, in the case of individuals having 40 or more quarters of coverage, the number of years which may be disregarded in computing such individual's average monthly wage, and to provide that, for benefit computation purposes, a man's insured status and average monthly wage will be figured on the basis of an age-62 cutoff (the same as presently provided in the case of women).....

S. 3035

To provide a national health insurance program by extending the benefits, enlarging the coverage, expanding the role of private carriers, and otherwise improving the health insurance program established by title XVIII of the Social Security Act, and by establishing a new title XX to such act to provide comparable health insurance benefits to individuals not covered therefor under the program established by such title XVIII, by providing Federal assistance to develop local comprehensive health service systems, and by authorizing the establishment of federally chartered national health insurance corporations.....

S. 3711

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Re: Deadline for enactment of meaningful tax reform by the Congress.....

Amdt. 94 to H.R. 12290

Re: Investment Credit.....

Amdt. 153 to H R. 13270

Re: Requires Secretary of the Treasury to estimate in his annual report to the Congress the amount of losses in revenue derived from the various deduction and exclusion provisions in the Internal Revenue Code, and to include estimates of the "tax expenditures"—indirect expenditures made by the Government through the operation of the tax law, rather than through direct appropriations.....

Amdt 232 to H.R. 13270

Re: Tax on income to private foundations.....

Amdt. 233 to H.R. 13270

Re: Personal exemption increase for disabled persons.....

Amdt. 234 to H.R. 13270

Re: Definition of private foundations.....

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Re: Subchapter "S" corporations.....

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Re: Charitable contributions.....

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Re: Excess business holdings of private foundations.....

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Re: Reduction and termination of investment credit.....

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Re: Corporations which use appreciated property to redeem their own stock.....

Amdt 305 to H R 13270

Re: Personal exemption increase for disabled persons.....

Amdt. 306 to H.R. 13270

Re: Definition of a tenant-stockholder in a cooperative housing corporation.....

Amdt. 307 to H R. 13270

Re: Deferral of gain from the sale of certain low and middle income housing.....

Amdt. 308 to H R. 13270

Re: Requires the Secretary of the Treasury, in his annual report to Congress, to include estimates of the losses in revenues which result from the exclusion of items of income from taxation, specially treated deductions, special deferrals of tax liability; and other similar special tax provisions which serve to reduce the Federal revenues. Further, the Treasury Secretary, in his annual report to the Congress, would include an estimate of indirect expenditures made by the Federal Government through the operation of the Federal income tax laws for the fiscal year covered by the report and for the succeeding two fiscal years.....

Amdt 309 to H R 13270

(Introduced by Mr. Yarborough for himself and others) Re: Political activities of private foundations.....

Amdt. 332 to H.R. 13270

(Introduced for himself and Mr. Case) Re: Charitable contributions; and private foundations.....

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Re: Exclusion for income earned abroad.....

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Amdt 371 to H R 13270

Re: Unrelated business income of churches.....

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Re: Cooperative housing corporations.....

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Re: Debt-financed property of tax-exempt organizations

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(Introduced by Mr. McGovern for himself and others.) Provides a new plan for simplified food stamp distribution for recipients of family assistance benefits or aid to the aged, blind, and disabled	Amdt. 582 to H.R. 16311	(Introduced by Mr. Harris for himself and others.) Goal of Family Assistance Plan.....	Amdt. 1132 to H.R. 17550
(For himself and others.) Re: Increase in future family assistance plans.....	Amdt. 800 to H.R. 16311	(Introduced by Mr. Harris for himself and others.) Family Assistance Plan—Refusal to accept low-paying job	Amdt. 1133 to H.R. 17550
(For himself and others.) Re: Increase in future family assistance plans.....	Amdt. 801 to H.R. 16311	(Introduced by Mr. Harris for himself and others.) Family Assistance Plan—Refusal to accept low-paying job.....	Amdt. 1134 to H.R. 17550
(For himself and others.) Re: Proposes change in State supplemental payments on medicaid expenditures	Amdt. 802 to H.R. 16311	(Introduced by Mr. Harris for himself and others.) Family Assistance Plan—Automatic adjustment in payments.....	Amdt. 1135 to H.R. 17550
(For himself and others.) Re: Proposes changes in State supplementation for Federal assistance payments	Amdt. 803 to H.R. 16311	(Introduced by Mr. Harris for himself and others.) Family Assistance Plan—Stepfathers.....	Amdt. 1136 to H.R. 17550
(For himself and others.) Re: Exempts mother or other relative caring for child from mandatory participation in work or training.....	Amdt. 804 to H.R. 16311	(Introduced by Mr. Harris for himself and others.) Family Assistance Plan—Administration.....	Amdt. 1137 to H.R. 17550
(For himself and others.) Re: Requires child care projects funded under Family Assistance Act to provide educational, health, nutritional, and related subjects.....	Amdt. 805 to H.R. 16311	(Introduced by Mr. Harris for himself and others.) Family Assistance Plan—State supplemental payments.....	Amdt. 1138 to H.R. 17550
(For himself and others.) Re: Relative to child care program under Family Assistance Act.....	Amdt. 806 to H.R. 16311	(Introduced by Mr. Harris for himself and others.) Family Assistance Plan substitute.....	Amdt. 1139 to H.R. 17550
(For himself and others.) Re: Supplemental assistance payments to families headed by an unemployed male.....	Amdt. 854 to H.R. 16311	(Introduced by Mr. Brooke for himself and others.) Re: National security quotas.....	Amdt. 1164 to H.R. 17550
Re: Social security increase—Private pension decrease	Amdt. 1090 to H.R. 17550	(Introduced by Mr. Harris for himself and others.) Deletes committee amendment prohibiting use of Federal funds used to defeat provisions of the Social Security Act.....	Amdt. 1171 to H.R. 17550
Re: Tariff cutting authority.....	Amdt. 1100 to H.R. 17550		
Re: Tariff Commission.....	Amdt. 1101 to H.R. 17550		
Re: Canadian Automobile Agreement.....	Amdt. 1102 to H.R. 17550		
Re: Meat imports.....	Amdt. 1103 to H.R. 17550		
Re: Glycine quotas.....	Amdt. 1104 to H.R. 17550		
Re: Mink quotas—Communist furs.....	Amdt. 1105 to H.R. 17550		
Re: Social security increase—Private pension decrease	Amdt. 1117 to H.R. 17550		
(Introduced by Mr. Javits for himself and others.) Family Assistance Plan—State supplements to working poor.....	Amdt. 1118 to H.R. 17550		
Re: Child care.....	Amdt. 1119 to H.R. 17550		

JORDAN of Idaho

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|---|---------|--|---------|
| <p>(Introduced by Mr. Miller for himself and others.)
To amend title II of the Social Security Act to provide cost-of-living increases in the insurance benefits payable thereunder.....</p> | S. 847 | <p>(Introduced by Mr. Scott for himself and others.)
To authorize a family assistance plan providing basic benefits to low-income families with children, to provide incentives for employment and training to improve the capacity for employment of members of such families, to achieve greater uniformity of treatment of recipients under the Federal-State public assistance programs and to otherwise improve such programs, and for other purposes</p> | S. 2986 |
| <p>(Introduced by Mr. Magnuson for himself and others.) To permit a compact or agreement between the several States relating to taxation of multistate taxpayers.....</p> | S. 1198 | | |
| <p>(Introduced by Mr. Baker for himself and others.)
To provide for the sharing with the State and local governments of a portion of the tax revenues received by the United States.....</p> | S. 1634 | <p>(Introduced for himself and Mr. Church.) To amend title II of the Social Security Act to include Idaho among the States which may obtain social security coverage, under State agreement, for State and local policemen and firemen.....</p> | S. 8727 |
| <p>(Introduced by Mr. Cotton for himself and others.)
To amend the Internal Revenue Code of 1954 to encourage the construction of facilities to control water and air pollution by allowing a tax credit for expenditures incurred in constructing such facilities and by permitting the deduction, or amortization over a period of 1 to 5 years, of such expenditures</p> | S. 1942 | | |
| <p>(Introduced by Mr. Hartke 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. 2518 | | |
| <p>(Introduced by Mr. Bennett for himself and others.)
To modify ammunition recordkeeping requirements</p> | S. 2718 | | |
| <p>(Introduced by Mr. Prouty for himself and others.)
To provide an incentive for private employers to provide job training programs, including programs for individuals lacking skill or training necessary for steady employment, by allowing an income tax credit for the expenses of such programs</p> | S. 2769 | | |
| <p>(Introduced by Mr. Magnuson for himself and others.) To permit a compact between the several States relating to taxation of multistate taxpayers for States not entering into this compact; to require certain sellers to collect sales and use taxes; and for other related purposes.....</p> | S. 2804 | | |
| <p>(Introduced by Mr. Baker for himself and others.)
To restore balance in the federal form of government in the United States; to provide both the encouragement and resources for State and local government officials to exercise leadership in solving their own problems; to achieve a better allocation of total public resources; and to provide for the sharing with State and local governments of a portion of the tax revenue received by the United States.....</p> | S. 2948 | | |
| <p>(Introduced by Mr. Dominick for himself and others.) 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> | S. 2979 | | |

KENNEDY

<p>(Introduced by Mr. Montoya for himself and others.) To exempt the National Park Service from certain employee limitations.....</p>	S. 18	<p>(Introduced by Mr. Hartke 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. 2518
<p>(Introduced by Mr. Bayh for himself and others.) To amend title II of the Social Security Act to increase the annual amount individuals are permitted to earn without suffering deductions from the insurance benefits payable to them under such title.....</p>	S. 472	<p>(Introduced by Mr. Hartke for himself and others.) To amend title II of the Social Security Act to increase, in the case of individuals having 40 or more quarters of coverage, the number of years which may be disregarded in computing such individual's average monthly wage, and to provide that, for benefit computation purposes, a man's insured status and average monthly wage will be figured on the basis of an age-62 cutoff (the same as presently provided in the case of women)....</p>	S. 3035
<p>(Introduced by Mr. Metcalf for himself and others.) To amend the Internal Revenue Code of 1954 so as to limit the amount of deductions attributable to the business of farming which may be used to offset nonfarm income.....</p>	S. 500	<p>To amend the Social Security Act to provide a 15-percent across-the-board increase in monthly benefits with a minimum primary insurance amount of \$100.....</p>	S. 3299
<p>(Introduced by Mr. Montoya for himself and others.) To amend title XVIII of the Social Security Act so as to include, among other health insurance benefits covered under pt. B thereof, coverage of certain drugs.....</p>	S. 703	<p>(Introduced for himself and others.) To create a health security program.....</p>	S. 4297
<p>(Introduced by Mr. Metcalf for himself and others.) To amend title II of the Social Security Act so as to provide that the definition of the term "disability," as employed therein, shall be the same as that in effect prior to the enactment of the Social Security Amendments of 1967.....</p>	S. 1132		
<p>(Introduced by Mr. Bayh for himself and others.) To amend title XVIII of the Social Security Act so as to eliminate, in certain cases, the requirement that an insured individual have first been admitted to a hospital in order to qualify under such title for the extended care services provided thereunder.....</p>	S. 1209		
<p>(Introduced for himself and others.) To amend the Sugar Act of 1948 to terminate the quota for South Africa.....</p>	S. 1858		
<p>(Introduced by Mr. Harris for himself and others.) To amend title IV of the Social Security Act to repeal the provisions limiting the number of children with respect to whom Federal payments may be made under the program of aid to families with dependent children.....</p>	S. 1959		
<p>(Introduced by Mr. Harris for himself and others.) To amend the Social Security Act so as to revise certain provisions thereof relating to public assistance which were enacted or amended by the Social Security Amendments of 1967, to improve the program of aid to families with dependent children established by title IV of such act, and for other purposes.....</p>	S. 1960		
<p>(Introduced by Mr. Magnuson for himself and others.) To promote the foreign policy and security of the United States by providing authority to negotiate commercial agreements with Communist countries, and for other purposes.....</p>	S. 2283		

AMENDMENTS

<p>Re: Minimum income tax; allocation of non-business itemized deductions between taxable income and nontaxable income; standard deduction; percentage depletion for oil and gas wells; carved-out mineral payments; foreign tax credits; intangible drilling and development costs; holding period for capital gains; property acquired from a decedent; establishment of Federal Municipal Bond Guarantee Corporation; real property depreciation methods; and farm deductions.....</p>	Amdt. 79 to H.R. 12290
<p>Re: Patronage dividends.....</p>	Amdt. 140 to H.R. 13270
<p>(Introduced by Mr. Gore for himself and others.) Re: Low-income allowance, increase in the standard deduction, and reduction in tax rates.....</p>	Amdt. 304 to H.R. 13270
<p>(Introduced by Mr. Gore for himself and others.) Re: Personal exemption increase.....</p>	Amdt. 337 to H.R. 13270
<p>(Introduced for himself and others.) Re: Minimum tax.....</p>	Amdt. 368 to H.R. 13270
<p>(Introduced for himself and Mr. Pearson.) Re: Tax cred't for political contributions.....</p>	Amdt. 409 to H.R. 13270

KENNEDY—Continued

(Introduced by Mr. McGovern for himself and others.) Provides a new plan for simplified food stamp distribution for recipients of family assistance benefits or aid to the aged, blind, and disabled	Amdt. 582 to H.R. 16311
(Introduced by Mr. Kennedy for himself and others.) Health Resources Development Account...	Amdt. 1147 to H.R. 17550
(Introduced by Mr. Hart for himself and others.) Oil imports.....	Amdt. 1152 to H.R. 17550
(Introduced by Mr. Brooke for himself and others.) Re: National security quotas.....	Amdt. 1164 to H.R. 17550
Re: Office of Health Policy.....	Amdt. 1165 to H.R. 17550
(Introduced by Mr. Harris for himself and others) Deletes committee amendment prohibiting use of Federal funds used to defeat provisions of the Social Security Act.....	Amdt. 1171 to H.R. 17550

LONG

AMENDMENTS

<p>(Introduced by Mr. Montoya for himself and others.) To amend title XVIII of the Social Security Act so as to include, among other health insurance benefits covered under pt. B thereof, coverage of certain drugs.....</p>	<p>S. 703</p>	<p>Extends surtax to Dec. 31, 1969.....</p>	<p>Amdt. 109 to H.R. 9951</p>
<p>To provide that future appointments to the office of Administrator of the Social and Rehabilitation Service, within the Department of Health, Education, and Welfare, shall be made by the President, by and with the advance and consent of the Senate.....</p>	<p>S. 1022</p>	<p>(Introduced for himself and others) Re: Social Security benefit increases..... Re: Method of accounting for taxpayers.....</p>	<p>Amdt. 367 to H.R. 13270 Floor amdt. to H.R. 13270</p>
<p>To extend for an additional temporary period the existing suspension of duties on certain classifications of yarns of silk.....</p>	<p>S. 1648</p>	<p>Re: Establishing a National Formulary.....</p>	<p>Amdt. 929 to H.R. 17550</p>
<p>To allow income tax deductions to insurance companies for reserves required by State law for losses attributable to riots or other catastrophes, or attributable to insolvencies of other insurance companies.....</p>	<p>S. 1649</p>	<p>Re: \$4 pass-along for public assistance recipients..</p>	<p>Amdt. 1183 to H.R. 17550</p>
<p>To amend ch. 19 of title 38, United States Code, to provide double indemnity coverage under servicemen's group life insurance for members of the uniformed services assigned to duty in a combat zone.....</p>	<p>S. 1650</p>	<p>SENATE RESOLUTIONS</p>	
<p>To provide a special Government life insurance program for veterans of the Vietnam era.....</p>	<p>S. 2003</p>	<p>To continue for 1 year the existing authority for the Committee on Finance to employ 6 additional clerical employees.....</p>	<p>S. Res. 66</p>
<p>To amend ch. 19, United States Code, so as to provide dismemberment insurance coverage under the servicemen's group life insurance program.....</p>	<p>S. 2186</p>	<p>Authorizing the printing of additional copies of print entitled "Summary of H.R. 13270, The Tax Reform Act of 1969".....</p>	<p>S. Res. 244</p>
<p>Relating to the income tax treatment for treble damage payments under the antitrust laws and certain other payments.....</p>	<p>S. 2631</p>	<p>To authorize the Committee on Finance to expend \$10,000 in addition to the amount, and for the same purpose, specified in sec. 134(a) of the Legislative Reorganization Act of 1946.....</p>	<p>S. Res. 269</p>
<p>Relating to the election of a taxpayer to change from the accrual to the installment basis of accounting for income tax purposes.....</p>	<p>S. 2772</p>	<p>Authorizing the printing of additional copies of the Senate report on H.R. 13270, the Tax Reform Act of 1969.....</p>	<p>S. Res. 281</p>
<p>To encourage the growth of international trade on a fair and equitable basis.....</p>	<p>S. 2778</p>	<p>Authorizing the printing of additional copies of the Committee Print of the Committee on Finance entitled "Medicare and Medicaid—Problems, Issues, and Alternatives.....</p>	<p>S. Res. 354</p>
<p>To provide for limitations on the importation of sulfur.....</p>	<p>S. 4075</p>	<p>Providing for printing and binding of material relating to the history of the Committee on Finance..</p>	<p>S. Res. 355</p>
<p>To add a new title XX to the Social Security Act to establish a Federal Child Care Corporation which will have the responsibility and the authority to meet the Nation's needs for adequate child care services.....</p>	<p>S. 4101</p>	<p>To authorize the Committee on Finance to expend \$10,000 in addition to the amount, and for the same purpose, specified in sec. 134(a) of the Legislative Reorganization Act of 1946.....</p>	<p>S. Res. 451</p>
<p>To amend sec. 7276 of the Internal Revenue Code of 1954, requiring airline tickets and advertising to show the total cost of taxable transportation by air.....</p>	<p>S. 4367</p>		

McCARTHY

<p>(Introduced for himself and others.) To amend the Internal Revenue Code of 1954 to extend the head of household benefits to unremarried widows and widowers, and individuals who have attained age 35 and who have never been married or who have been separated or divorced for 3 years or more, who maintain their own households.....</p>	S. 35	<p>(Introduced by Mr. Hartke 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. 2518
<p>(Introduced by Mr. Metcalf for himself and others.) To amend the Internal Revenue Code of 1954 so as to limit the amount of deductions attributable to the business of farming which may be used to offset nonfarm income.....</p>	S. 500	<p>To expand the definition of deductible moving expenses incurred by an employee.....</p>	S. 2683
<p>(Introduced by Mr. Metcalf for himself and others.) To amend title XVIII of the Social Security Act so as to include chiropractor's services among the benefits provided by the insurance program established by pt. B of such title.....</p>	S. 746	<p>To extend to unremarried individuals the tax benefits of income-splitting now enjoyed by married individuals filing joint returns.....</p>	S. 2794
<p>(Introduced by Mr. Metcalf for himself and others) To amend title II of the Social Security Act so as to provide that the definition of the term "disability," as employed therein, shall be the same as that in effect prior to the enactment of the Social Security Amendments of 1967.....</p>	S. 1132	<p>To extend to all unmarried individuals the full tax benefits of income splitting now enjoyed by married individuals filing joint returns.....</p>	S. 3416
<p>(Introduced by Mr. Montoya for himself and others.) To amend title 38, United States Code, to deem veterans who were prisoners of war to have service-connected disabilities.....</p>	S. 1607	<p>To provide an adequate income for all Americans to assure to every person a decent standard of living with dignity, justice, and democracy.....</p>	S. 3780
<p>(Introduced by Mr. Harris for himself and others.) To amend title IV of the Social Security Act to repeal the provisions limiting the number of children with respect to whom Federal payments may be made under the program of aid to families with dependent children.....</p>	S. 1959	<p>(Introduced by Mr. Kennedy for himself and others.) To create a health security program.....</p>	S. 4297
<p>(Introduced by Mr. Harris for himself and others.) To amend the Social Security Act so as to revise certain provisions thereof relating to public assistance which were enacted or amended by the Social Security Amendments of 1967, to improve the program of aid to families with dependent children established by title IV of such act, and for other purposes.....</p>	S. 1960		
<p>(Introduced by Mr. Bennett for himself and others.) To amend the Tariff Schedules of the United States with respect to the rate of duty on whole skins of mink.....</p>	S. 2168		
<p>(Introduced by Mr. Metcalf for himself and others.) To amend the Social Security Act to extend to Indians of all tribes, under all of the existing public assistance programs, the special additional Federal matching payments presently provided only for certain specified tribes under certain specified programs.....</p>	S. 2265		
<p>(Introduced by Mr. Magnuson for himself and others.) To promote the foreign policy and security of the United States by providing authority to negotiate commercial agreements with Communist countries, and for other purposes.....</p>	S. 2283		

McCARTHY—Continued

AMENDMENTS

(Introduced by Mr. Yarborough for himself and others) Re: Political activities of private foundations	Amdt. 332 to H.R. 13270
(Introduced for himself and Mr. Hartke.) Re: Tax rate reductions.....	Amdt. 334 to H.R. 13270
Re: Real estate depreciation.....	Amdt. 348 to H.R. 13270
Re: Real estate depreciation.....	Amdt. 349 to H.R. 13270
(Introduced for himself and Mr. Ribcoff.) Re: Tax rates	Amdt. 353 to H.R. 13270
(Introduced by Mr. Sparkman for himself and Mr. McCarthy.) Re: Real estate depreciation.....	Amdt. 362 to H.R. 13270
(Introduced by Mr. Sparkman for himself and Mr. McCarthy.) Re: Real estate depreciation.....	Amdt. 363 to H.R. 13270
(Introduced for himself and Mr. Cranston) Re: Unlimited charitable contributions deductions....	Amdt. 364 to H.R. 13270
Establishes uniform Federal benefit requirements of the Federal-State unemployment compensation program.....	Amdt. 489 to H.R. 14705
Places Federal-State unemployment compensation program on a 100% Federal basis rather than a 50-50 basis.....	Amdt. 502 to H.R. 14705
(Introduced by Mr. McGovern for himself and others.) Provides a new plan for simplified food stamp distribution for recipients of family assistance benefits or aid to the aged, blind, and disabled	Amdt. 532 to H.R. 16311
(Introduced by Mr. Metcalf for himself and others.) Re: Public Assistance for Indians.....	Amdt. 796 to H.R. 16311
Amends the Interest Equalization Tax Act.....	Amdt. 1179 to H.R. 17550

McCLELLAN

(Introduced by Mr. Montoya for himself and others) To exempt the National Park Service from certain employee limitations..... S. 18

(Introduced by Mr. Hartke 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. 2518

AMENDMENTS

Re: State and local bond interest..... Amdt. 210 to H.R. 13270

(Introduced by Mr. Gore for himself and others.) Amdt 337 to H R. 13270
 Re: Personal exemption increase.....

McGEE

(Introduced by Mr. Pearson for himself and others.) To provide incentives for the establishment of new or expanded job-producing industrial and commercial establishments in rural areas.....	S. 15	(Introduced by Mr. Bayh for himself and others.) To amend title XVIII of the Social Security Act so as to eliminate, in certain cases, the requirement that an insured individual have first been admitted to a hospital in order to qualify under such title for the extended care services provided thereunder	S. 1209
(Introduced by Mr. Montoya for himself and others.) To exempt the National Park Service from certain employee limitations.....	S. 18	(Introduced by Mr. Muskie for himself and others.) To provide for the orderly marketing of articles imported into the United States, to establish a flexible basis for the adjustment by the U.S. economy to expanded trade, and to afford foreign supplying nations a fair share of the growth or change in the U.S. market.....	S. 1462
(Introduced by Mr. McCarthy for himself and others.) To amend the Internal Revenue Code of 1954 to extend the head of household benefits to unmarried widows and widowers, and individuals who have attained age 35 and who have never been married or who have been separated or divorced for 3 years or more, who maintain their own households.....	S. 35	(Introduced by Mr. Randolph for himself and others) To amend title II of the Social Security Act to eliminate the reduction in disability insurance benefits which is presently required in the case of an individual receiving workmen's compensation benefits.....	S. 1781
(Introduced by Mr. Montoya for himself and others) To amend the Consolidated Farmers Home Administration Act of 1961, as amended, to subject interest income on loans sold out of the Agricultural Credit Insurance Fund to Federal income taxes, and for other purposes.....	S. 414	(Introduced by Mr. Ribicoff for himself and others.) To amend the Internal Revenue Code of 1954 to encourage the abatement of water and air pollution by permitting the amortization for income tax purposes of the cost of abatement works over a period of 36 months.....	S. 1795
(Introduced by Mr. Bayh for himself and others.) To amend title II of the Social Security Act to increase the annual amount individuals are permitted to earn without suffering deductions from the insurance benefits payable to them under such title	S. 472	(Introduced by Mr. Hartke for himself and others) To amend title XVII I of the Social Security Act to include dental care, eye care, dentures, eyeglasses, and hearing aids among the benefits provided by the insurance program established by part B of such title.....	S. 1896
(Introduced by Mr. Metcalf for himself and others.) To amend the Internal Revenue Code of 1954 so as to limit the amount of deductions attributable to the business of farming which may be used to offset nonfarm income.....	S. 500	(Introduced by Mr. Harris for himself and others.) To amend title IV of the Social Security Act to repeal the provisions limiting the number of children with respect to whom Federal payments may be made under the program of aid to families with dependent children.....	S. 1959
(Introduced by Mr. Montoya for himself and others.) To amend title XVIII of the Social Security Act so as to include, among other health insurance benefits covered under pt. B thereof, coverage of certain drugs.....	S. 763	(Introduced by Mr. Harris for himself and others.) To amend the Social Security Act so as to revise certain provisions thereof relating to public assistance which were enacted or amended by the Social Security Amendments of 1967, to improve the program of aid to families with dependent children established by title IV of such act, and for other purposes.....	S. 1960
(Introduced by Mr. Montoya for himself and others.) To amend the Internal Revenue Code of 1954 to increase the amount of the deduction for each personal exemption to \$1,000.....	S. 1054	(Introduced by Mr. McGovern for himself and others) To impose an excess profits tax on the income of corporations during the present emergency	S. 2277
(Introduced by Mr. Metcalf for himself and others.) To amend title II of the Social Security Act so as to provide that the definition of the term "disability," as employed therein, shall be the same as that in effect prior to the enactment of the Social Security Amendments of 1967.....	S. 1132	(Introduced by Mr. Hartke 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. 2518
(Introduced by Mr. Magnuson for himself and others.) To permit a compact or agreement between the several States relating to taxation of multistate taxpayers.....	S. 1198	(Introduced by Mr. Allott for himself and others.) To amend sec. 613 of the Internal Revenue Code of 1954.....	S. 2641
(Introduced by Mr. Dodd for himself and others.) To amend title XVIII of the Social Security Act to provide for the coverage, under the supplementary medical insurance benefits program established by pt. B of such title, of one routine physical checkup each year for individuals insured under such program.....	S. 1208		

McGEE—Continued

(Introduced by Mr. Bennett for himself and others.)
To modify ammunition recordkeeping requirements -----

(Introduced by Mr. Magnuson for himself and others.) To permit a compact between the several States relating to taxation of multistate taxpayers for States not entering into this compact; to require certain sellers to collect sales and use taxes; and for other related purposes-----

(Introduced by Mr. Hartke for himself and others.) To amend title II of the Social Security Act to increase, in the case of individuals having 40 or more quarters of coverage, the number of years which may be disregarded in computing such individual's average monthly wage, and to provide that, for benefit computation purposes, a man's insured status and average monthly wage will be figured on the basis of age-62 cutoff (the same as presently provided in the case of women)-----

(Introduced by Mr. Yarborough for himself and others.) To amend title 38 of the United States Code so as to entitle veterans of World War I and their widows and children to pension on the same basis as veterans of the Spanish-American War and their widows and children, respectively.

(For himself and others.) To amend the Internal Revenue Code with respect to ammunition recordkeeping requirements-----

AMENDMENTS

S. 2718 (Introduced by Mr. Moss for himself and others.)
Re: Reduced rate of withholding on earnings paid to employees who are students----- Amdt. 254 to H.R. 13270

(Introduced by Mr. Miller for himself and others.)
Re: Business and farming exception to repeal of investment tax credit----- Amdt. 321 to H.R. 13270

S. 2804 (Introduced by Mr. Hartke for himself and others.)
Re: Small business exceptions to repeal of investment tax credits----- Amdt. 326 to H.R. 13270

(Introduced by Mr. Yarborough for himself and others.) Re: Political activities of private foundations ----- Amdt. 832 to H.R. 13270

S. 3035 (Introduced by Mr. McGovern for himself and others.) Provides a new plan for simplified food stamp distribution for recipients of family assistance benefits or aid to the aged, blind, and disabled ----- Amdt. 582 to H.R. 16311

S. 2058

S. 8724

McGOVERN

(Introduced by Mr. Pearson for himself and others.) To provide incentives for the establishment of new or expanded job-producing industrial and commercial establishments in rural areas.....	S. 15	(Introduced by Mr. Magnuson for himself and others.) To promote the foreign policy and secu- rity of the United States by providing authority to negotiate commercial agreements with Communist countries, and for other purposes.....	S. 2283
(Introduced by Mr. Montoya for himself and others.) To exempt the National Park Service from certain employee limitations.....	S. 18	(Introduced by Mr. Hartke 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. 2318
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 re- ceiving benefits thereunder.....	S. 238	To limit imposition of State taxes on the transfer of corporate securities held by nonresidents of the State.....	S. 2511
(Introduced by Mr. Metcalf for himself and others.) To amend the Internal Revenue Code of 1954 so as to limit the amount of deductions attributable to the business of farming which may be used to off- set nonfarm income.....	S. 500	To amend sec. 105 of title 38 of the United States Code, to provide that a person's own willful mis- conduct during active service which results in his death shall not bar his survivor from benefits under such title.....	S. 2542
(Introduced by Mr. Montoya for himself and oth- ers) To amend title XVII of the Social Security Act so as to include, among other health insurance benefits covered under pt. B thereof, coverage of certain drugs.....	S. 703	(Introduced by Mr. Dominick for himself and others) To amend the Internal Revenue Code of 1954 to allow a credit against income tax to individuals for certain expenses incurred in pro- viding higher education.....	S. 2970
(Introduced by Mr. Metcalf for himself and others.) To amend title II of the Social Security Act so as to provide that the definition of the term "dis- ability," as employed therein, shall be the same as that in effect prior to the enactment of the Social Security Amendments of 1967.....	S. 1132	(Introduced by Mr. Ribicoff for himself and others.) To amend the Internal Revenue Code of 1954 to allow a credit against income tax to in- dividuals for certain expenses incurred in provid- ing higher education.....	S. 3077
(Introduced by Mr. Anderson for himself and others.) To amend title XVIII of the Social Se- curity Act so as to include chiropractor's services among the benefits provided by the insurance pro- gram establish by Pt. B of such title.....	S. 1812	To extend the time within which claims may be filed for credit with respect to gasoline used on farms	S. 3173
(Introduced by Mr. Harris for himself and others.) To amend the Internal Revenue Code of 1954 to impose a minimum income tax, to require the allocation of deductions allowed to individuals in certain circumstances, and for other purposes....	S. 1827	(Introduced by Mr. Brooke for himself and others.) To authorize the President, subject to congres- sional disapproval, to raise or lower income tax rates by not more than 10 percent.....	S. 3715
(Introduced by Mr. Harris for himself and others.) To amend the Internal Revenue Code of 1954 to increase the minimum standard deduction.....	S. 1828	(Introduced by Mr. Kennedy for himself and others.) To create a health security program....	S. 4207
(Introduced by Mr. Bennett for himself and others.) To amend the Tariff Schedules of the United States with respect to the rate of duty on whole skins of mink.....	S. 2108	To amend sec. 402(a)(10) of the Social Security Act	S. 4304
(Introduced by Mr. Metcalf for himself and others.) To amend the Social Security Act to extend to Indians of all tribes, under all of the existing pub- lic assistance programs, the special additional Federal matching payments presently provided only for certain specified tribes under certain specified programs.....	S. 2205		
(Introduced by Mr. McGovern for himself and others.) To impose an excess profits tax on the in- come of corporations during the present emer- gency	S. 2277		

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(Introduced for himself and others) Providing for a 37% excess profits tax.....	Amdt 91 to H.R. 12290	(Introduced by Mr Harris for himself and others) Family Assistance Plan--Employee protection...	Amdt. 1111 to H.R. 17550
(Introduced for himself and others) Provides for a small business exemption to the repeal of the investment tax credit.....	Amdt. 92 to H.R. 12290	(Introduced by Mr. Javits for himself and others.) Family Assistance Plan--State supplements to working poor.....	Amdt. 1118 to H.R. 17550
Re: Patronage allocation rules for cooperatives..	Amdt. 101 to H.R. 13270	(Introduced by Mr. Harris for himself and others.) Goal of Family Assistance Plan.....	Amdt. 1132 to H.R. 17550
(Introduced for himself and others) Re: Small business exception to repeal of investment tax credit	Amdt. 255 to H R. 13270	(Introduced by Mr Harris for himself and others.) Family Assistance Plan--Refusal to accept low-paying job.....	Amdt 1133 to H.R. 17550
(Introduced by Mr. Hartke for himself and others.) Re: Small business exceptions to repeal of investment tax credits.....	Amdt. 326 to H R. 13270	(Introduced by Mr. Harris for himself and others.) Family Assistance Plan--Child care.....	Amdt. 1134 to H.R. 17750
(Introduced by Mr Yarborough for himself and others) Re: Political activities of private foundations	Amdt. 332 to H.R. 13270	(Introduced by Mr. Harris for himself and others.) Family Assistance Plan--Automatic adjustment in payments.....	Amdt. 1135 to H.R. 17550
(Introduced by Mr. Bible for himself and others.) Re: Small business exception to repeal of investment Tax Credit.....	Amdt. 339 to H R. 13270	(Introduced by Mr. Harris for himself and others.) Family Assistance Plan--Stepfathers.....	Amdt.1136 to H.R. 17550
(Introduced by Mr. Long for himself and others) Re: Social security benefit increases.....	Amdt. 367 to H.R. 13270	(Introduced by Mr. Harris for himself and others.) Family Assistance Plan--Administration.....	Amdt. 1137 to H.R. 17550
(Introduced by Mr. Kennedy for himself and others.) Re: Minimum tax.....	Amdt. 368 to H R. 13270	(Introduced by Mr. Harris for himself and others) Family Assistance Plan--State supplemental pay..	Amdt. 1138 to H.R. 17550
(Introduced by Mr. Harris for himself and others.) Re: Tax treatment of interest on bonds or similar obligations of Indian tribes.....	Amdt. 414 to H.R. 13270	(Introduced by Mr Harris for himself and others.) Family Assistance Plan substitute.....	Amdt. 1139 to H.R. 17550
Re: Certain expansions and improvements of the Nation's airport and airway system.....	Amdt. 516 to H.R. 11465	(Introduced by Mr. Kennedy for himself and others.) Health Resources Development Account	Amdt. 1147 to H.R. 17550
(Introduced by Mr. McGovern for himself and others.) Provides a new plan for simplified food stamp distribution for recipients of family assistance benefits or aid to the aged, blind, and disabled	Amdt. 582 to H.R. 16311	(Introduced by Mr. Hart for himself and others.) Oil imports.....	Amdt 1152 to H.R. 17550
Re: Eliminates authority of Secretary of HEW to enter into agreements for State administration of Federal family assistance payments.....	Amdt. 870 to H.R. 16311	(Introduced by Mr. Brooke for himself and others.) Re: National security quotas.....	Amdt. 1164 to H.R. 17550
Re: State agencies responsibilities for State supplementation of family assistance benefits.....	Amdt. 871 to H.R. 16311	(Introduced by Mr. Harris for himself and others.) Deletes committee amendment prohibiting use of Federal funds used to defeat provisions of the Social Security Act.....	Amdt. 1171 to H.R. 17750
Re: Seniority rights of employees connected with AFDC program under family assistance plans....	Amdt. 872 to H.R. 16311	(Introduced by Mr. Harris for himself and Mr. McGovern.) Re: Medicaid maintenance of effort....	Amdt. 1172 to H.R. 17550
Re: Eligibility for family assistance benefits.....	Amdt. 873 to H.R. 16311		
Re: Supplemental benefits furnished under family assistance program.....	Amdt. 874 to H.R. 16311		

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<p>(Introduced by Mr. Montoya for himself and others.) To amend title XVIII of the Social Security Act so as to include, among other health insurance benefits covered under pt. B thereof, coverage of certain drugs -----</p>	S. 763	<p>(Introduced by Mr. Yarborough for himself and others.) Re: Political activities of private foundations -----</p>	Amdt. 332 to H.R. 13270	
<p>(Introduced by Mr. Muskie for himself and others.) To provide for the orderly marketing of articles imported into the United States, to establish a flexible basis for the adjustment by the United States economy to expanded trade, and to afford foreign supplying nations a fair share of the growth or change in the United States market---</p>	S. 1462	<p>Re: Foreign oil and gas depletion allowances-----</p> <p>(Introduced by Mr. Bible for himself and others.) Re: Small business exception to repeal of Investment Tax Credit-----</p>	Amdt. 335 to H.R. 13270	
<p>(Introduced by Mr. Montoya for himself and others.) To amend title 38, United States Code, to deem veterans who were prisoners of war to have service-connected disabilities-----</p>	S. 1607	<p>(Introduced by Mr. Long for himself and others.) Re: Social security benefit increases-----</p>	Amdt. 339 to H.R. 13270	
<p>(Introduced by Mr. Ribicoff for himself and others.) To amend the Internal Revenue Code of 1954 to encourage the abatement of water and air pollution by permitting the amortization for income tax purposes of the cost of abatement works over a period of 36 months-----</p>	S. 1795	<p>(Introduced by Mr. McGovern for himself and others.) Provides a new plan for simplified food stamp distribution for recipients of family assistance benefits or aid to the aged, blind, and disabled -----</p>	Amdt. 367 to H.R. 13270	
<p>(Introduced by Mr. Harris for himself and others.) To amend title IV of the Social Security Act to repeal the provisions limiting the number of children with respect to whom Federal payments may be made under the program of aid to families with dependent children -----</p>	S. 1959	<p>(Introduced by Mr. Hart for himself and others.) Oil imports-----</p>	Amdt. 582 to H.R. 16311	
<p>(Introduced by Mr. Harris for himself and others.) To amend the Social Security Act so as to revise certain provisions thereof relating to public assistance which were enacted or amended by the Social Security Amendments of 1967, to improve the program of aid to families with dependent children established by title IV of such act, and for other purposes-----</p>	S. 1960	<p>(Introduced by Mr. Williams of Delaware for himself and others.) Re: textile and footwear quotas_</p>	Amdt. 1152 to H.R. 17550	
<p>(Introduced by Mr. Muskie for himself and others.) To amend the Internal Revenue Code of 1954 to deny the use of percentage depletion for oil and gas wells located outside the United States-----</p>	S. 2103	<p>(Introduced by Mr. Brooke for himself and others.) Re: National security quotas-----</p>	Amdt. 1158 to H.R. 17750	
<p>(Introduced by Mr. Hartke 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. 2518			
<p>(For himself and others.) To provide for orderly trade in textile articles and articles of leather footwear, and for other purposes-----</p>	S. 3723			
<p>(Introduced by Mr. Bible for himself and others.) To amend the Internal Revenue Code of 1954 to provide income tax simplification, reform, and relief for small business-----</p>	S. 4039			

MAGNUSON

(Introduced by Mr. Bayh for himself and others.) To amend title II of the Social Security Act to increase the annual amount individuals are permitted to earn without suffering deductions from the insurance benefits payable to them under such title -----	S. 472	(Introduced for himself and others.) To permit a compact between the several States relating to taxation of multistate taxpayers for States not entering into this compact; to require certain sellers to collect sales and use taxes; and for other related purposes.....	S. 280i
(Introduced by Mr. Montoya for himself and others.) To amend title XVIII of the Social Security Act so as to include, among other health insurance benefits covered under pt. B thereof, coverage of certain drugs -----	S. 763	To amend sec. 117 of the Internal Revenue Code of 1954 to exclude from gross income up to \$300 per month of scholarships and fellowships grants for which the performance of services is required....	S. 3078
(Introduced by Mr. Metcalf for himself and others.) To amend title II of the Social Security Act so as to provide that the definition of the term "disability," as employed therein, shall be the same as that in effect prior to the enactment of the Social Security Amendments of 1967.....	S. 1132	(Introduced by Mr. Ribicoff for himself and others.) 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. 3077
(Introduced for himself and others.) To permit a compact or agreement between the several States relating to taxation of multistate taxpayers.....	S. 1198	(Introduced for himself and others.) To provide additional Federal assistance in connection with the construction, alteration, or improvement of the airway system, air carrier and general purpose airports, airport terminals, and related facilities, and for other purposes.....	S. 3108
(Introduced for himself and Mr. Jackson.) To promote the domestic and foreign commerce of the United States by modernizing practices of the Federal Government relating to the inspection of persons, merchandise, and conveyances moving into, through, and out of the United States, and for other purposes.....	S. 1298	(Introduced by Mr. Cotton for himself and Mr. Magnuson.) To provide for the protection of persons and property aboard U.S. air carrier aircraft, and for other purposes.....	S. 4383
To amend the Internal Revenue Code of 1954 to provide for the nonrecognition of gain on certain transfers of property pursuant to a decree of divorce or of separate maintenance or a written separation agreement.....	S. 2006		
(Introduced by Mr. Muskie for himself and others.) To amend the Internal Revenue Code of 1954 to deny the use of percentage depletion for oil and gas wells located outside the United States.....	S. 2103		
(Introduced by Mr. Magnuson for himself and others.) To promote the foreign policy and security of the United States by providing authority to negotiate commercial agreements with Communist countries, and for other purposes.....	S. 2283		
To exempt from the interest equalization tax certain acquisitions made before the enactment of the Interest Equalization Tax Act.....	S. 2438		
(Introduced by Mr. Hartke 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. 2518		
(Introduced by Mr. Inouye for himself and others.) To amend the Internal Revenue Code of 1954 to provide the same tax exemption for servicemen in and around Korea as is presently provided for those in Vietnam.....	S. 2689		
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		(Introduced by Mr. Moss for himself and others.) Re: Reduced rate of withholding on earnings paid to employees who are students.....	Amdt. 254 to H.R. 13270
		(Introduced by Mr. Long for himself and others.) Re: Social security benefit increases.....	Amdt. 307 to H.R. 13270
		(Introduced by Mr. McGovern for himself and others.) Provides a new plan for simplified food stamp distribution for recipients of family assistance benefits or aid to the aged, blind, and disabled -----	Amdt. 582 to H.R. 16311
		(Introduced by Mr. Yarborough for himself and others.) Re: Professional nursing requirement for approval of hospitals under medicare.....	Amdt. 943 to H.R. 17550

MANSFIELD

<p>(Introduced by Mr. Aiken for himself and others.) To amend title XVIII of the Social Security Act and related provisions of law so as to eliminate the deductibles and coinsurance features of the health benefits program established by such title, to permit women to qualify for such benefits provided thereunder services of certain medical specialists, to include prescribed drugs among the benefits provided by pt. B of such title, to include eye and dental care among the benefits under such pt. B, and otherwise to extend and improve such program.....</p>	<p>S. 110</p>	<p>(Introduced by Mr. Metcalf for himself and Mr. Mansfield.) To amend the Social Security Act to provide that certain payments made by the Tribal Council of the Confederated Salish and Kootenai Tribes not be regarded as income or resources for purposes of determining needs for aid or assistance under certain public assistance programs....</p>	<p>S. 2515</p>
<p>(Introduced by Mr. Aiken for himself and others.) To amend title XVIII of the Social Security Act so as to provide a more uniform, orderly, and economical method for the payment for physicians' services under the supplementary medical insurance program for the aged established by pt. B of such title.....</p>	<p>S. 111</p>	<p>(Introduced by Mr. Hartke 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>	<p>S. 2518</p>
<p>(Introduced by Mr. Metcalf for himself and others.) To amend the Internal Revenue Code of 1954 so as to limit the amount of deductions attributable to the business of farming which may be used to offset nonfarm income.....</p>	<p>S. 500</p>	<p>(Introduced by Mr. Inoué for himself and others.) To amend the Internal Revenue Code of 1954 to provide the same tax exemption for servicemen in and around Korea as is presently provided for those in Vietnam.....</p>	<p>S. 2689</p>
<p>(Introduced by Mr. Burdick for himself and others.) To amend the Tariff Act of 1930 so as to exempt certain private aircraft entering or departing from the United States and Canada at night or on Sunday or a holiday from provisions requiring payment to the United States for overtime services of customs officers and employees.....</p>	<p>S. 773</p>	<p>(Introduced by Mr. Bennett for himself and others.) To modify ammunition recordkeeping requirements.....</p>	<p>S. 2718</p>
<p>(Introduced by Mr. Metcalf for himself and others.) To amend title II of the Social Security Act so as to provide that the definition of the term "disability," as employed therein, shall be the same as that in effect prior to the enactment of the Social Security Amendments of 1967.....</p>	<p>S. 1132</p>	<p>To amend the Internal Revenue Code of 1954 to allow a total of 4 personal exemptions for a taxpayer and the spouse of the taxpayer, who has attained age of 70.....</p>	<p>S. 3055</p>
<p>(Introduced by Mr. Anderson for himself and others.) To amend the Social Security Act so as to provide a more uniform, orderly, economical, and equitable method of payment for hospital, extended care facility, nursing home and intermediate care services under programs established by or pursuant to such act.....</p>	<p>S. 1195</p>	<p>(Introduced by Mr. McGee for himself and others.) To amend the Internal Revenue Code with respect to ammunition recordkeeping requirements.....</p>	<p>S. 3724</p>
<p>(Introduced by Mr. Metcalf for himself and others.) To amend the Social Security Act to extend to Indians of all tribes, under all of the existing public assistance programs, the special additional Federal matching payments presently provided only for certain specified tribes under certain specified programs.....</p>	<p>S. 2265</p>	<p>To amend the Internal Revenue Code of 1954 to allow an income tax deduction for certain expenses of meals and lodging incurred while away from home for medical care.....</p>	<p>S. 3051</p>
<p>(Introduced by Mr. McGovern for himself and others.) To impose an excess profits tax on the income of corporations during the present emergency.....</p>	<p>S. 2277</p>	<p>To amend sec. 1372(c)(5) of the Internal Revenue Code of 1954 so as to exclude certain interest from the definition of passive investment income..</p>	<p>S. 4252</p>
<p>(Introduced by Mr. Magnuson for himself and others.) To promote the foreign policy and security of the United States by providing authority to negotiate commercial agreements with Communist countries, and for other purposes.....</p>	<p>S. 2283</p>	<p>(Introduced for himself and others.) To promote fair practices in the conduct of election campaigns for Federal political offices, and for other purposes.....</p>	<p>S. 3607</p>

MANSFIELD—Continued

AMENDMENTS

(Introduced by Mr. McGovern for himself and others) Provides for a 37% excess profits tax...	Amdt. 91 to H.R. 12200
(Introduced for himself and Mr. Sparkman) Re: Small business exception to repeal of investment tax credit	Amdt. 258 to H R 13270
(Introduced for himself and Mr. Bible) Re: Small business exception to repeal of investment tax credit.....	Amdt. 259 to H R. 13270
(Introduced for himself and Mr. Bible.) Re: Multiple surtax exemptions.....	Amdt. 260 to H.R. 13270
(Introduced by Mr. Long for himself and others.) Re: Social security benefit increases.....	Amdt. 367 to H.R. 13270
(Introduced by Mr. Byrd of West Virginia for himself and Mr. Mansfield) Re: Actuarly reduced social security benefits at age 60.....	Amdt. 388 to H R. 13270
(Introduced by Mr. Byrd of West Virginia for himself and Mr. Mansfield) Re: Actuarly reduced social security benefits at age 60.....	Amdt. 398 to H.R. 13270
(Introduced by Mr. Williams of Delaware for himself and Mr. Mansfield.) Provides for free tours of the Capitol	Floor amdt to H.R 13270
(Introduced by Mr. Byrd of West Virginia for himself and Mr. Mansfield.) Re: Social security benefit increases.....	Amdt. 441 to H R 15095
(Introduced by Mr. McGovern for himself and others) Provides a new plan for simplified food stamp distribution for recipients of family assistance benefits or aid to the aged, blind, and disabled	Amdt. 582 to H.R. 16311
(Introduced by Mr. Metcalf for himself and others) Re: Public assistance for Indians.....	Amdt. 796 to H.R. 16311
Re: Medicare—Life Safety Code.....	Amdt. 1082 to H.R. 17550
(Introduced by Mr. Metcalf for himself and others.) Family Assistance Plan—Indians.....	Amdt. 1109 to H R. 17550
(Introduced by Mr. Metcalf for himself and others.) Family Assistance Plan—Indians.....	Amdt. 1110 to H R 17550

MATHIAS

(Introduced by Mr. Mathias for himself and others.) To establish a commission to report upon the condition and future of American policy respecting all aspects of international trade and tariffs	S.J. Res. 153	(Introduced by Mr. Scott for himself and others.) To authorize a family assistance plan providing basic benefits to low-income families with children, to provide incentives for employment and training to improve the capacity for employment of members of such families, to achieve greater uniformity of treatment of recipients under the Federal-State public assistance programs and to otherwise improve such programs, and for other purposes	S. 2986
To regulate and foster commerce among the States by providing a system for the taxation of interstate commerce.....	S. 611	To amend title II of the Social Security Act to provide a special rule for determining insured status, status, for purposes of entitlement to disability insurance benefits, of individuals whose disability is attributable directly or indirectly to meningioma or other brain tumors.....	S. 3524
To amend the Internal Revenue Code of 1954 to provide for a deduction from gross income for expenses of one visit annually between a member of the U.S. Armed Forces and his immediate family...	S. 1725	To establish the Advisory Commission on Federal Tax Forms, and for other purposes.....	S. 3719
(Introduced by Mr. Ribicoff for himself and others.) To amend the Internal Revenue Code of 1954 to encourage the abatement of water and air pollution by permitting the amortization for income tax purposes of the cost of abatement works over a period of 36 months.....	S. 1795	AMENDMENTS	
(Introduced by Mr. Magnuson for himself and others.) To promote the foreign policy and security of the United States by providing authority to negotiate commercial agreements with Communist countries, and for other purposes.....	S. 2285	Re: Withholding of State income taxes from compensation paid to employees.....	Amdt. 248 to H.R. 13270
(Introduced by Mr. Inouye for himself and others.) To amend the Internal Revenue Code of 1954 to provide the same tax exemption for servicemen in and around Korea as is presently provided for those in Vietnam.....	S. 2650	Re: Withholding of State income tax from employees who voluntarily agree to such withholding.....	Amdt. 249 to H.R. 13270
(Introduced by Mr. Prouty for himself and others.) To provide an incentive for private employers to provide job training programs, including programs for individuals lacking skill or training necessary for steady employment, by allowing an income tax credit for the expenses of such programs	S. 2760	(Introduced by Mr. Moss for himself and others) Re: Reduced rate of withholding on earnings paid to employees who are students.....	Amdt. 254 to H.R. 13270
To authorize refunds of duties paid on certain forms of nickel imported between July 1, and Dec. 31, 1967	S. 2851	(Introduced by Mr. Percy for himself and others.) Provides grants to States for acquisition and construction of day-care facilities.....	Amdt. 267 to S. 2986
(Introduced by Mr. Baker for himself and others) To restore balance in the federal form of government in the United States; to provide both the encouragement and resources for State and local government officials to exercise leadership in solving their own problems; to achieve a better allocation of total public resources; and to provide for the sharing with State and local governments of a portion of the tax revenue received by the United States.....	S. 2948	Re: Retirement plans of subchapter "S" corporations.....	Amdt. 382 to H R 13270
(Introduced by Mr. Dominick for himself and others) To amend the Internal Revenue Code of 1951 to allow a credit against income tax to individuals for certain expenses incurred in providing higher education.....	S. 2979	(Introduced by Mr. Hartke for himself and others) Re: Exclusion of "Advance study or research institutions" from provisions applicable to private foundations.....	Amdt. 386 to H R. 13270
		(Introduced by Mr. Tydings for himself and others.) Re: Exemption of State fairs from tax on unrelated business income.....	Amdt. 968 to H R 17550
		(Introduced by Mr. Harris for himself and others) Family Assistance Plan—Employee protection...	Amdt. 1111 to H R. 17550
		Re: Interstate taxation.....	Amdt. 1112 to H.R. 17550
		(Introduced by Mr. Kennedy for himself and others.) Health Resources Development Account	Amdt. 1147 to H R. 17550
		(Introduced by Mr. Harris for himself and others.) Deletes committee amendment prohibiting use of Federal funds used to defeat provisions of the Social Security Act.....	Amdt. 1171 to H.R. 17750

METCALF

(Introduced by Mr. Pearson for himself and others.) To provide incentives for the establishment of new or expanded job-producing industrial and commercial establishments in rural areas.....	S. 15	(Introduced by Mr. Burdick for himself and others.) To amend the Tariff Act of 1930 so as to exempt certain private aircraft entering or departing from the United States and Canada at night or on Sunday or a holiday from provisions requiring payment to the United States for overtime services of customs officers and employees..	S. 773
(Introduced by Mr. Montoya for himself and others.) To exempt the National Park Service from certain employee limitations.....	S. 18	To assist the States in raising revenues by making more uniform the incidence and rate of tax imposed by States on the severance of minerals....	S. 910
To provide financial assistance to candidates for President and Vice President and candidates for the Senate and House of Representatives to assist in defraying their election campaign expenses, and to repeal the Presidential Election Campaign Fund Act of 1966.....	S. 411	(Introduced by Mr. Burdick for himself and others.) To amend the Tariff Schedules of the United States to accord to the Trust Territory of the Pacific Islands the same tariff treatment as is provided for insular possessions of the United States.....	S. 1073
(Introduced by Mr. Montoya for himself and others.) To amend the Consolidated Farmers Home Administration Act of 1961, as amended, to subject interest income on loans sold out of the Agricultural Credit Insurance Fund to Federal income taxes, and for other purposes.....	S. 414	(Introduced for himself and others.) To amend title II of the Social Security Act so as to provide that the definition of the term "disability," as employed therein, shall be the same as that in effect prior to the enactment of the Social Security Amendments of 1967.....	S. 1132
(Introduced by Mr. Montoya for himself and others.) To amend the Internal Revenue Code of 1954 to provide that the first \$5,000 received as civil service retirement annuity from the United States or any agency thereof shall be excluded from gross income.....	S. 422	(Introduced by Mr. Hartke for himself and others.) To provide for orderly trade in iron and steel mill products	S. 1164
(Introduced by Mr. Bayh for himself and others.) To amend title II of the Social Security Act to increase the annual amount individuals are permitted to earn without suffering deductions from the insurance benefits payable to them under such title	S. 472	(Introduced by Mr. Bayh for himself and others.) To amend title XVIII of the Social Security Act so as to eliminate, in certain cases, the requirement that an insured individual have first been admitted to a hospital in order to qualify under such title for the extended care services provided thereunder	S. 1209
(Introduced for himself and others.) To amend the Internal Revenue Code of 1954 so as to limit the amount of deductions attributable to the business of farming which may be used to offset nonfarm income	S. 500	(Introduced by Mr. Randolph for himself and others.) To amend title II of the Social Security Act to eliminate the reduction in disability insurance benefits which is presently required in the case of an individual receiving workmen's compensation benefits.....	S. 1781
To allow the Sierra Club to retain its status as a tax-exempt organization until its right to this status has been adjudicated.....	S. 587	(Introduced by Mr. Harris for himself and others.) To amend the Internal Revenue Code of 1954 to impose a minimum income tax, to require the allocation of deductions allowed to individuals in certain circumstances, and for other purposes....	S. 1827
(Introduced by Mr. Montoya for himself and others.) To direct the Secretary of Health, Education, and Welfare to conduct certain demonstration projects designed to encourage recipients of aid to families with dependent children to seek employment	S. 739	(Introduced by Mr. Metcalf for himself and others.) To amend the Social Security Act to extend to Indians of all tribes, under all of the existing public assistance programs, the special additional Federal matching payments presently provided only for certain specified tribes under certain specified programs	S. 2265
(Introduced for himself and others.) To amend title XVIII of the Social Security Act so as to include chiropractor's services among the benefits provided by the insurance program established by pt. B of such title.....	S. 746	(Introduced for himself and Mr. Mansfield.) To amend the Social Security Act to provide that certain payments made by the Tribal Council of the Confederated Salish and Kootenai Tribes not be regarded as income or resources for purposes of determining needs for aid or assistance under certain public assistance programs.....	S. 2615
(Introduced by Mr. Montoya for himself and others.) To amend title XVIII of the Social Security Act so as to include, among other health insurance benefits covered under pt. B thereof, coverage of certain drugs	S. 763		

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(Introduced by Mr. Hartke 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. 2518	(Introduced by Mr. McGovern for himself and others.) Provides for a small business exemption to the repeal of the investment tax credit.....	Amdt. 92 to H.R. 12290
(Introduced by Mr. Inouye for himself and others.) To amend the Internal Revenue Code of 1954 to provide the same tax exemption for servicemen in and around Korea as is presently provided for those in Vietnam.....	S. 2689	Re: Farm losses.....	Amdt. 139 to H.R. 13270
(Introduced by Mr. Bennett for himself and others.) To modify ammunition recordkeeping requirements.....	S. 2718	Re: Limit on tax preferences and allocation of deductions.....	Amdt. 206 to H.R. 13270
(Introduced by Mr. Hartke for himself and others.) To amend title II of the Social Security Act to increase, in the case of individuals having 40 or more quarters of coverage, the number of years which may be disregarded in computing such individual's average monthly wage, and to provide that, for benefit computation purposes, a man's insured status and average monthly wage will be figured on the basis of an age-62 cutoff (the same as presently provided in the case of women)....	S. 3035	(Introduced by Mr. McGovern for himself and others.) Re: Small business exception to repeal of investment tax credit.....	Amdt. 255 to H.R. 13270
(Introduced by Mr. McIntyre for himself and others.) To provide for orderly trade in textile articles and articles of leather footwear, and for other purposes.....	S. 3723	Re: Farm losses.....	Amdt. 315 to H.R. 13270
(Introduced by Mr. McGee for himself and others.) To amend the Internal Revenue Code with respect to ammunition recordkeeping requirements.....	S. 3724	(Introduced by Mr. Miller for himself and others.) Re: Business and farming exception to repeal of investment tax credit.....	Amdt. 321 to H.R. 13270
To eliminate the 50% fraud penalty against an innocent spouse of the tax liability for stolen or embezzled funds.....	S. 3963	(Introduced by Mr. Yarborough for himself and others.) (Re: Political activities of private foundations.....	Amdt. 332 to H.R. 13270
(Introduced by Mr. Bible for himself and others.) To amend the Internal Revenue Code of 1954 to provide income tax simplification, reform, and relief for small business.....	S. 4039	Re: Bad debt reserves of commercial banks, savings and loan institutes, and mutual savings banks....	Amdt. 347 to H.R. 13270
(Introduced by Mr. Kennedy for himself and others.) To create a health security program....	S. 4297	(Introduced by Mr. Miller for himself and Mr. Metcalf.) Re: Farm loss provision.....	Amdt. 359 to H.R. 13270
(Introduced by Mr. Scott for himself and others.) To amend title XVIII of the Social Security Act to provide medicare benefits (financed from general revenues) for disabled coal miners without regard to their age.....	S. 4396	(Introduced by Mr. Kennedy for himself and others.) Re: Minimum tax.....	Amdt. 368 to H.R. 13270
		(Introduced by Mr. McGovern for himself and others.) Provides a new plan for simplified food stamp distribution for recipients of family assistance benefits or aid to the aged, blind, and disabled.....	Amdt. 582 to H.R. 16311
		(Introduced by Mr. Saxbe for himself and others.) To require monthly welfare payment of \$155 (less other income) for persons age 72 and over..	Amdt. 600 to H.R. 16311
		(Introduced for himself and others.) Re: Public assistance for Indians.....	Amdt. 796 to H.R. 16311
		(Introduced by Mr. Metcalf for himself and others.) Family Assistance Plan—Indians.....	Amdt. 1109 to H.R. 17550
		(Introduced by Mr. Metcalf for himself and others.) Family Assistance Plan—Indians.....	Amdt. 1110 to H.R. 17550
		(Introduced by Mr. Harris for himself and others.) Family Assistance Plan—Employee protection...	Amdt. 1111 to H.R. 17550
		Re: Social security—Definition of disability.....	Amdt. 1159 to H.R. 17550

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Providing limits on deduction for farm expenses incurred by a taxpayer.....	Amdt. 70 to H.R. 12290
Re: Tax on certain items of income presently not taxed; and allocation of nonbusiness itemized deductions between taxable income and certain items not presently taxed.....	Amdt. 89 to H.R. 12290

MILLER

(Introduced by Mr. Pearson for himself and others.) To provide incentives for the establishment of new or expanded job-producing industrial and commercial establishments in rural areas.....	S. 15	(Introduced by Mr. Bennett for himself and others.) To amend the Tariff Schedules of the United States with respect to the rate of duty on whole skins of mink.....	S. 2168
(Introduced by Mr. Bayh for himself and others.) To amend title II of the Social Security Act to in- crease the annual amount individuals are per- mitted to earn without suffering deductions from the insurance benefits payable to them under such title.....	S. 472	(Introduced by Mr. Hartke 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. 2518
(Introduced by Mr. Mundt for himself and Mr. Miller.) To give farmers an additional month in which to meet the requirement of filing a declara- tion of estimated tax by filing an income tax re- turn for the taxable year for which the declara- tion is required.....	S. 843	To provide for the sharing of Federal tax receipts with the States and their political subdivisions for purposes of education.....	S. 2727
(Introduced for himself and others.) To amend title II of the Social Security Act to provide cost-of- living increases in the insurance benefits payable thereunder	S. 847	(Introduced by Mr. Prouty for himself and others.) To provide an incentive for private employers to provide job training programs, including pro- grams for individuals lacking skill or training necessary for steady employment, by allowing an income tax credit for the expenses of such programs	S. 2760
To amend the Internal Revenue Code of 1954 to exclude from gross income amounts received from insurance contracts for increased living expenses necessitated by damage to or destruc- tion of an individual's residence.....	S. 1152	(Introduced by Mr. Talmadge for himself and others) To amend title 38, United States Code, to increase the income limitations applicable to nonservice-connected pension for veterans and widows, to increase the income limitations appli- cable to dependency and indemnity compensation for dependent parents, and to liberalize the rates of such pension and such dependency and indem- nity compensation.....	S. 3385
(Introduced by Mr. Hartke for himself and others.) To provide for orderly trade in iron and steel mill products	S. 1164	To revise the quota-control system on the importa- tion of certain meat and meat products.....	S. 3831
(Introduced by Mr. Bayh for himself and others) To amend title XVIII of the Social Security Act so as to eliminate, in certain cases, the require- ment that an insured individual have first been admitted to a hospital in order to qualify under such title for the extended care services provided thereunder	S. 1209	To amend the Internal Revenue Code of 1954 to al- low a deduction, in computing the minimum tax on tax preferences, for unused tax preferences in years in which a taxpayer is not liable for the minimum tax.....	S. 3851
(Introduced for himself and others.) To amend title II of the Social Security Act to increase the amount of earnings permitted each year without deductions from the insurance benefits payable thereunder.....	S. 1361	(Introduced by Mr. Williams of New Jersey for him- self and others.) To adjust the amounts of retire- ment income for which a tax credit is allowable under the Internal Revenue Code of 1954 in order to provide benefits thereunder comparable with tax benefits accorded social security recipients...	S. 4345
To amend the Internal Revenue Code of 1954 to per- mit the inclusion insurance proceeds for destruc- tion or damage to crops in the year following the year in which the damage occurred under certain conditions	S. 1362	To amend the Internal Revenue Code of 1954 to allow a carryback and carryforward, in com- puting the minimum tax on tax preferences, for certain income taxes paid or accrued in years in which a taxpayer is not liable for the minimum tax	S. 4443
(Introduced for himself and others.) To amend the Internal Revenue Code of 1954 to limit losses al- lowable with respect to farming operations which are incurred by taxpayers whose principal busi- ness activity is not farming.....	S. 1560		
(Introduced by Mr. Ribicoff for himself and others.) To amend the Internal Revenue Code of 1954 to encourage the abatement of water and air pollution by permitting the amortization for income tax purposes of the cost of abatement works over a period of 36 months.....	S. 1765		

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AMENDMENTS

Re: Private foundations payments to Government officials	Amdt. 76 to H R. 9061
Re: Private foundations (pay-out rules and excess business holdings)	Amdt. 222 to H.R. 13270
Re: Exclusion of certain insurance payments from gross income	Amdt. 242 to H.R. 13270
Re: Reporting of insurance proceeds received as the result of destruction or damage to crops	Amdt. 243 to H.R. 13270
Re: Personal exemptions increase for disabled persons	Amdt. 244 to H.R. 13270
Re: Farm losses	Amdt. 250 to H R. 13270
Re: Eligibility for depletion allowances	Amdt. 252 to H.R. 13270
(Introduced for himself and others.) Re: Business and farming exception to repeal of investment tax credit	Amdt. 321 to H.R. 13270
Re: Provides for special tax treatment of property acquired with funds accruing from the violation on criminal laws	Amdt. 344 to H.R. 13270
(Introduced for himself and Mr. Metcalf.) Re: Farm loss provisions	Amdt. 359 to H.R. 13270
Re: Minimum tax	Amdt. 393 to H.R. 13270
Provides an exemption from the unrelated business income tax under certain conditions to taxable membership organizations	Floor amdt to H.R. 13270
Re: Real estate investment trusts	Floor amdt. to H R. 13270
Re: Restricted property	Floor amdt. to H.R. 13270
Re: Accumulation trusts	Floor amdt. to H.R. 13270
Re: Tax credits in lieu of personal exemptions	Floor amdt. to H.R. 13270
Extension of the present surtax at the rate of 2.5% until Dec. 31, 1970	Amdt. 719 to H.R. 14956
(Introduced for himself and Mr. Stevens.) Re: Family Assistance Plan—Cost of living	Amdt. 1099 to H.R. 17550
Re: Footwear quotas	Amdt. 1125 to H.R. 17550

MONDALE

(Introduced by Mr. Pearson for himself and others.) To provide incentives for the establishment of new or expanded job-producing industrial and commercial establishments in rural areas.....	S. 15	(Introduced by Mr. Nelson for himself and others.) To establish a National Commission on Federal Tax Sharing.....	S. 1693
(Introduced by Mr. Montoya for himself and others.) To exempt the National Park Service from certain employee limitations.....	S. 18	(Introduced by Mr. Harris for himself and others.) To amend the Internal Revenue Code of 1954 to impose a minimum income tax, to require the allocation of deductions allowed to individuals in certain circumstances, and for other purposes....	S. 1827
(Introduced by Mr. McCarthy for himself and others.) To amend the Internal Revenue Code of 1954 to extend the head of household benefits to unmarried widows and widowers, and individuals who have attained age 35 and who have never been married or who have been separated or divorced for 3 years or more, who maintain their own households	S. 35	(Introduced by Mr. Harris for himself and others.) To amend the Internal Revenue Code of 1954 to increase the minimum standard deduction.....	S. 1828
(Introduced by Mr. Bayh for himself and others.) To amend title II of the Social Security Act to increase the annual amount individuals are permitted to earn without suffering deductions from the insurance benefits payable to them under such title	S. 472	(Introduced by Mr. Harris for himself and others.) To amend the Internal Revenue Code of 1954 to reduce and extend the tax surcharge and to suspend the investment credit during the remaining period of applicability of the tax surcharge....	S. 1829
(Introduced by Mr. Metcalf for himself and others.) To amend the Internal Revenue Code of 1954 so as to limit the amount of deductions attributable to the business of farming which may be used to offset nonfarm income.....	S. 500	(Introduced by Mr. Kennedy for himself and others.) To amend the Sugar Act of 1948 to terminate the quota for South Africa.....	S. 1858
(Introduced by Mr. Montoya for himself and others.) To amend title XVIII of the Social Security Act so as to include, among other health insurance benefits covered under pt. B thereof, coverage of certain drugs.....	S. 763	(Introduced by Mr. Harris for himself and others.) To amend title IV of the Social Security Act to repeal the provisions limiting the number of children with respect to whom Federal payments may be made under the program of aid to families with dependent children	S. 1959
(Introduced by Mr. Metcalf for himself and others.) To amend title II of the Social Security Act so as to provide that the definition of the term "disability," as employed therein, shall be the same as that in effect prior to the enactment of the Social Security Amendments of 1967.....	S. 1132	(Introduced by Mr. Harris for himself and others.) To amend the Social Security Act so as to revise certain provisions thereof relating to public assistance which were enacted or amended by the Social Security Amendments of 1967, to improve the program of aid to families with dependent children established by title IV of such act, and for other purposes.....	S. 1960
(Introduced by Mr. Bayh for himself and others.) To amend title XVIII of the Social Security Act so as to eliminate, in certain cases, the requirement that an insured individual have first been admitted to a hospital in order to qualify under such title for the extended care services provided thereunder	S. 1209	(Introduced by Mr. Muskie for himself and others.) To amend the Internal Revenue Code of 1954 to deny the use of percentage depletion for oil and gas wells located outside the United States.....	S. 2103
(Introduced by Mr. Hartke for himself and Mr. Mondale.) To provide that individuals entitled to disability insurance benefits (or child's benefits based on disability) under title II of the Social Security Act, and individuals entitled to permanent disability annuities (or child's annuities based on disability) under the Railroad Retirement Act of 1937, shall be eligible for health insurance benefits under title XVIII of the Social Security Act.....	S. 1477	(Introduced by Mr. McGovern for himself and others.) To impose an excess profits tax on the income of corporations during the present emergency	S. 2277
To amend title II of the Social Security Act to extend from 22 to 26 the age limit for the receipt of child's insurance benefits thereunder by individuals attending school, and to permit reduced child's benefits to be paid to individuals attending school on a part-time basis.....	S. 1638	(Introduced by Mr. Magnuson for himself and others.) To promote the foreign policy and security of the United States by providing authority to negotiate commercial agreements with Communist countries, and for other purposes.	S. 2283
		(Introduced by Mr. Hartke 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. 2518
		To promote the foreign policy and best interests of the United States by authorizing the President to negotiate a commercial agreement including a provision for Most-Favored-Nation status with Romania	S. 2775

MONDALE—Continued

(Introduced by Mr. Hartke for himself and others.) To amend title II of the Social Security Act to increase, in the case of individuals having 40 or more quarters of coverage, the number of years which may be disregarded in computing such individual's average monthly wage, and to provide that, for benefit computation purposes, a man's insured status and average monthly wage will be figured on the basis of an age-62 cutoff (the same as presently provided in the case of women).....	S. 3035	(Introduced by Mr. McGovern for himself and others.) Provides a new plan for simplified food stamp distribution for recipients of family assistance benefits or aid to the aged, blind, and disabled	Amdt. 582 to H.R. 16311
		Re: Increasing of income limitations from \$1,680 to \$2,400	Amdt. 933 to H.R. 17550
		Re: 10% increase in benefits, with minimum increased to \$70.40.....	Amdt. 934 to H.R. 17550
(Introduced for himself and others.) To prevent further increases in the monthly premium payable for supplementary medical insurance under part B of the medicare program established by title XVIII of the Social Security Act, and for other purposes.....	S. 3307	Re: Elimination of "blood deductible" from medicare program.....	Amdt. 935 to H.R. 17550
		Re: Limitation on premium required under part B of medicare program.....	Amdt. 936 to H.R. 17550
(Introduced by Mr. Harris for himself and others.) To amend the Social Security Act to provide for a national program of basic income benefits to individuals and families in need thereof.....	S. 3433	Re: Hospital and supplementary health insurance benefits to disabled persons.....	Amdt. 937 to H.R. 17550
		Re: Lump sum death benefits under Social Security	Amdt. 938 to H.R. 17550
		Re: Retirement test, definition of.....	Amdt. 939 to H.R. 17550
(Introduced by Mr. Williams of New Jersey for himself and others.) To adjust the amounts of retirement income for which a tax credit is allowable under the Internal Revenue Code of 1954 in order to provide benefits thereunder comparable with tax benefits accorded social security recipients....	S. 4345	Re: Basis of worker's average monthly earnings....	Amdt. 940 to H.R. 17550
		Re: Minimum social security benefit.....	Amdt. 941 to H.R. 17550
		Re: Reasonable charge of maintenance drugs under part A of medicare.....	Amdt. 964 to H.R. 17550
		Re: Hospital insurance for persons 72 and over under certain conditions.....	Amdt. 965 to H.R. 17550
			Amdt. 1141 to H.R. 17550
		Re: Medicare—Blood deductible.....	Amdt. 1142 to H.R. 17550
		Re: Medicare—Drugs.....	Amdt. 1143 to H.R. 17550
		Re: Medicare—Part B premium.....	Amdt. 1144 to H.R. 17550
		Re: Social security—Benefit computation.....	Amdt. 1145 to H.R. 17550
		Re: Social security earnings exemption.....	Amdt. 1146 to H.R. 17550
		Re: Social security—Agricultural employment.....	(Introduced by Mr. Kennedy for himself and others.) Health Resources Development Account
			Amdt. 1147 to H.R. 17550
		(Introduced by Mr. Hart for himself and others.) Oil imports.....	Amdt. 1152 to H.R. 17550
		(Introduced by Mr. Brooke for himself and others.) Re: National security quotas.....	Amdt. 1164 to H.R. 17550
		(Introduced by Mr. Harris for himself and others.) Deletes committee amendment prohibiting use of Federal funds used to defeat provisions of the Social Security Act.....	Amdt. 1171 to H.R. 17750
AMENDMENTS			
(Introduced by Mr. McGovern for himself and others.) Provides for a 37% excess profits tax....	Amdt. 91 to H.R. 12290		
(Introduced by Mr. McGovern for himself and others.) Provides for a small business exemption to the repeal of the investment tax credit.....	Amdt. 92 to H.R. 12290		
(Introduced by Mr. Moss for himself and others.) Re: Reduced rate of withholding on earnings paid to employees who are students.....	Amdt. 254 to H.R. 13270		
(Introduced by Mr. McGovern for himself and others.) Re: Small business exception to repeal of investment tax credit.....	Amdt. 255 to H.R. 13270		
(Introduced by Mr. Gore for himself and others.) Re: Low-income allowance, increase in the standard deduction, and reduction in tax rates.....	Amdt. 304 to H.R. 13270		
(Introduced for himself and others.) Re: Tax-favored status of private foundations.....	Amdt. 331 to H.R. 13270		
(Introduced by Mr. Yarborough for himself and others.) Re: Political activities of private foundations	Amdt. 332 to H.R. 13270		
(Introduced by Mr. Gore for himself and others.) Re: Personal exemption increase.....	Amdt. 337 to H.R. 13270		
(Introduced by Mr. Gore for himself and others.) Re: Social security benefit increases.....	Amdt. 356 to H.R. 13270		

MONTOYA

<p>(Introduced by Mr. Pearson for himself and others.) To provide incentives for the establishment of new or expanded job-producing industrial and commercial establishments in rural areas.....</p>	<p>S. 15</p>	<p>(Introduced for himself and others) To direct the Secretary of Health, Education, and Welfare to conduct certain demonstration projects designed to encourage recipients of aid to families with dependent children to seek employment.....</p>	<p>S. 739</p>
<p>(Introduced for himself and others.) To exempt the National Park Service from certain employee limitations</p>	<p>S. 18</p>	<p>(Introduced by Mr. Metcalf for himself and others) To amend title XVIII of the Social Security Act so as to include chiropractor's services among the benefits provided by the insurance program established by pt. B of such title.....</p>	<p>S. 746</p>
<p>To permit the State of New Mexico to revise its agreement entered into under sec. 218 of the Social Security Act, so as to extend social security coverage to certain hospital employees in such States</p>	<p>S. 162</p>	<p>(Introduced for himself and others.) To amend title XVIII of the Social Security Act so as to include, among other health insurance benefits covered under pt. B thereof, coverage of certain drugs...</p>	<p>S. 763</p>
<p>To authorize the payment of a pension to veterans of the Cuban Pacification Campaign and the widows and children of such veterans, and for other purposes.....</p>	<p>S. 342</p>	<p>(Introduced for himself and others.) To amend the Internal Revenue Code of 1954, to increase the amount of the deduction for each personal exemption to \$1,000.....</p>	<p>S. 1054</p>
<p>To impose annual quotas on the quantity of potassium chloride or muriate of potash which may be imported into the United States.....</p>	<p>S. 344</p>	<p>(Introduced by Mr. Metcalf for himself and others.) To amend title II of the Social Security Act so as to provide that the definition of the term "disability," as employed therein, shall be the same as that in effect prior to the enactment of the Social Security Amendments of 1967.....</p>	<p>S. 1132</p>
<p>To amend title 38 of the United States Code to provide increased dependency and indemnity compensation to widows in need of regular aid and attendance of another person.....</p>	<p>S. 350</p>	<p>(Introduced by Mr. Hartke for himself and others.) To provide for orderly trade in iron and steel mill products</p>	<p>S. 1164</p>
<p>To amend title 38, United States Code, to increase the statutory rates for anatomical loss or loss of use</p>	<p>S. 357</p>	<p>(Introduced by Mr. Anderson for himself and others.) To amend the Social Security Act so as to provide a more uniform, orderly, economical, and equitable method of payment for hospital, extended care facility nursing home and intermediate care services under programs established by or pursuant to such act.....</p>	<p>S. 1195</p>
<p>To amend sec. 410(a) of title 38, United States Code, to provide for the payment of dependency and indemnity compensation to certain survivors of deceased veterans who were rated 100 per centum disabled by reason of service-connected disabilities for 20 or more years.....</p>	<p>S. 358</p>	<p>(Introduced by Mr. Muskie for himself and others.) To provide for the orderly marketing of articles imported into the United States, to establish a flexible basis for the adjustment by the U.S. economy to expanded trade, and to afford foreign supplying nations a fair share of the growth or change in the U.S. market.....</p>	<p>S. 1462</p>
<p>(Introduced for himself and others.) To amend the Consolidated Farmers Home Administration Act of 1961, as amended, to subject interest income on loans sold out of the Agricultural Credit Insurance Fund to Federal income taxes, and for other purposes</p>	<p>S. 414</p>	<p>(Introduced for himself and others.) To extend to the personnel of the USS Pueblo the provisions of the Internal Revenue Code of 1954 relating to combat pay of members of the Armed Forces.....</p>	<p>S. 1487</p>
<p>(Introduced for himself and others.) To amend the Internal Revenue Code of 1954 to provide that the first \$5,000 received as civil service retirement annuity from the United States or any agency thereof shall be excluded from gross income.....</p>	<p>S. 422</p>	<p>To amend title II of the Social Security Act to provide for periodic cost-of-living increases in monthly benefits payable thereunder.....</p>	<p>S. 1541</p>
<p>(Introduced by Mr. Bayh for himself and others.) To amend title II of the Social Security Act to increase the annual amount individuals are permitted to earn without suffering deductions from the insurance benefits payable to them under such title.....</p>	<p>S. 472</p>	<p>To amend title II of the Social Security Act to permit a person who first becomes entitled to a widow's or widower's insurance benefit thereunder after attainment of age 65 to receive a benefit equal to 100 percent of the primary insurance amount of such person's deceased spouse, and to permit an actuarially reduced benefit to be paid to persons who become entitled to such a benefit prior to attaining such age.....</p>	<p>S. 1603</p>
<p>(Introduced by Mr. Metcalf for himself and others.) To amend the Internal Revenue Code of 1954 so as to limit the amount of deductions attributable to the business of farming which may be used to offset nonfarm income.....</p>	<p>S. 500</p>		

MONTOYA--Continued

To amend title II of the Social Security Act to provide for the payment of actuarially reduced benefits thereunder at age 60.....	S. 1604	(Introduced by Mr. Hartke for himself and others.) To amend title II of the Social Security Act to increase, in the case of individuals having 40 or more quarters of coverage, the number of years which may be disregarded in computing such individual's average monthly wage, and to provide that, for benefit computation purposes, a man's insured status and average monthly wage will be figured on the basis of an age-62 cutoff (the same as presently provided in case of women).....	S. 3035
To amend title II of the Social Security Act to increase the annual amount individuals are permitted to earn without suffering deductions from the insurance benefits payable to them under such title	S. 1605		
To amend title II of the Social Security Act to lower from 72 to 65 the age at which certain otherwise uninsured individuals may be entitled to special minimum benefits thereunder, and otherwise to liberalize the conditions under which benefits for such individuals may be paid under such title....	S. 1606	(Introduced by Mr. Harris for himself and others.) To amend the Social Security Act to provide for a national program of basic income benefits to individuals and families in need thereof.....	S. 3433
(Introduced for himself and others.) To amend title 38, United States Code, to deem veterans who were prisoners of war to have service-connected disabilities	S. 1607	To amend the Internal Revenue Code of 1954 to provide for the continuation of the investment tax credit for small businesses, and for other purposes.....	S. 3610
(Introduced by Mr. Anderson for himself and Mr. Montoya.) To provide for the free entry of certain tools and equipment imported for the use of Eastern New Mexico University in establishing a program of training in watch repairing.....	S. 1850	To extend to Federal employees coverage under the program of hospital insurance benefits for the aged established by part A of title XVIII of the Social Security Act, and for other purposes.....	S. 3611
To amend the Internal Revenue Code of 1954 so as to increase the amount of the general standard deduction and the minimum standard deduction, to increase the amount of the personal exemptions, and for other purposes.....	S. 2095	(Introduced by Senator Mansfield for Senator Montoya.) To amend title 38 of the United States Code to increase the rates and income limitations relating to payment of pension and parents' dependency and indemnity compensation, and for other purposes.....	S. 3816
(Introduced by Mr. Metcalf for himself and others.) To amend the Social Security Act to extend to Indians of all tribes, under all of the existing public assistance programs, the special additional Federal matching payments presently provided only for certain specified tribes under certain specified programs.....	S. 2265	(Introduced by Mr. Bible for himself and others.) To amend the Internal Revenue Code of 1954 to provide income tax simplification, reform, and relief for small business.....	S. 4039
(Introduced by Mr. Hruska for himself and others.) To revise the quota-control system on the importation of certain meat and meat products.....	S. 2400	AMENDMENTS	
(Introduced by Mr. Hartke 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. 2518	Provides an increase to \$1,000 in the personal exemption	Amdt. 90 to H.R. 12290
(Introduced by Mr. Bennett for himself and others.) To modify ammunition recordkeeping requirements	S. 2718	(Introduced by Mr. Gore for himself and others.) Re: Low-income allowance, increase in the standard deduction, and reduction in tax rates.....	Amdt. 304 to H.R. 13270
(Introduced for himself and others.) To provide for the imposition of a duty on excessive imports of potassium chloride or muriate of potash.....	S. 2833	(Introduced by Mr. Gore for himself and others.) Re: Personal exemption increase.....	Amdt. 337 to H.R. 13270
		(Introduced by Mr. Gore for himself and others.) Re: Social security benefit increases.....	Amdt. 356 to H.R. 13270
		(Introduced by Mr. Long for himself and others.) Re: Social security benefit increases.....	Amdt. 367 to H.R. 13270
		(Introduced by Mr. McGovern for himself and others.) Provides a new plan for simplified food stamp distribution for recipients of family assistance benefits or aid to the aged, blind, and disabled	Amdt. 532 to H.R. 16311
		Re: Drugs—Medicare.....	Amdt. 1118 to H.R. 17550

MOSS

(Introduced by Mr. Pearson for himself and others.) To provide incentives for the establishment of new or expanded job-producing industrial and commercial establishments in rural areas.....	S. 15	(Introduced by Mr. Dodd for himself and others.) To amend title XVIII of the Social Security Act to provide for the coverage, under the supplementary medical insurance benefits program established by pt. B of such title, of 1 routine physical checkup each year for individuals insured under such program	S. 1208
(Introduced by Mr. McCarthy for himself and others.) To amend the Internal Revenue Code of 1954 to extend the head of household benefits to unmarried widows and widowers, and individuals who have attained age 35 and who have never been married or who have been separated or divorced for 3 years or more, who maintain their own households	S. 35	(Introduced by Mr. Muskie for himself and others.) To provide for the orderly marketing of articles imported into the United States, to establish a flexible basis for the adjustment by the U.S. economy to expanded trade, and to afford foreign supplying nations a fair share of the growth or change in the U.S. market.....	S. 1462
To amend the Tariff Schedules of the United States with respect to the rate of duty on whole skins of mink	S. 410	To amend the Internal Revenue Code of 1954 to provide that a child's insurance benefit received by an individual under the Social Security Act shall be disregarded in determining whether such individual is a dependent of a taxpayer.....	S. 1757
(Introduced by Mr. Metcalf for himself and others.) To amend the Internal Revenue Code of 1954 so as to limit the amount of deductions attributable to the business of farming which may be used to offset nonfarm income.....	S. 500	To amend the Internal Revenue Code of 1954 to increase the amount of the deduction for each personal exemption to \$1,200.....	S. 1794
To amend title II of the Social Security Act to increase the annual amount individuals are permitted to earn without suffering deductions from the insurance benefits payable to them under such title	S. 530	(Introduced by Mr. Ribicoff for himself and others.) To amend the Internal Revenue Code of 1954 to encourage the abatement of water and air pollution by permitting the amortization for income tax purposes of the cost of abatement works over a period of 36 months.....	S. 1795
(Introduced by Mr. Montoya for himself and others.) To amend title XVIII of the Social Security Act so as to include, among other health insurance benefits covered under pt. B thereof, coverage of certain drugs	S. 703	(Introduced by Mr. Harris for himself and others.) To amend the Internal Revenue Code of 1954 to impose the minimum income tax, to require the allocation of deductions allowed to individuals in certain circumstances, and for other purposes....	S. 1827
To authorize for a limited period the issuance of national service life insurance to certain totally disabled veterans	S. 866	(Introduced by Mr. Harris for himself and others.) To amend the Internal Revenue Code of 1954 to increase the minimum standard deduction.....	S. 1828
(Introduced by Mr. Burdick for himself and others.) To amend the Tariff Schedules of the United States to accord to the Trust Territory of the Pacific Islands the same tariff treatment as is provided for insular possessions of the United States.....	S. 1073	(Introduced by Mr. Harris for himself and others.) To amend the Internal Revenue Code of 1954 to reduce and extend the tax surcharge and to suspend the investment credit during the remaining period of applicability of the tax surcharge....	S. 1829
(Introduced by Mr. Metcalf for himself and others.) To amend title II of the Social Security Act so as to provide that the definition of the term "disability," as employed therein, shall be the same as that in effect prior to the enactment of the Social Security Amendments of 1967.....	S. 1132	(Introduced by Mr. Hartke for himself and others.) To amend title XVIII of the Social Security Act to include dental care, eye care, dentures, eyeglasses, and hearing aids among the benefits provided by the insurance program established by part B of such title.....	S. 1896
(Introduced by Mr. Hartke for himself and others.) To provide for orderly trade in iron and steel mill products	S. 1164	(Introduced by Mr. Metcalf for himself and others.) To amend the Social Security Act to extend to Indians of all tribes, under all of the existing public assistance programs, the special additional Federal matching payments presently provided only for certain specified tribes under certain specified programs.....	S. 2265
(Introduced by Mr. Magnuson for himself and others.) To permit a compact or agreement between the several States relating to taxation of multistate taxpayers.....	S. 1196	(Introduced by Mr. McGovern for himself and others.) To impose an excess profits tax on the income of corporations during the present emergency	S. 2277

MOSS—Continued

<p>(Introduced by Mr. Hartke 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>	<p>S. 2518</p>	<p>(Introduced for himself and Mr. Bellmon.) To amend the Internal Revenue Code of 1954 to clarify the status of certain oil well service equipment under subchapter D of chapter 36 of such code (relating to tax on the use of certain vehicles)</p>	<p>S. 4080</p>
<p>(Introduced by Mr. Allott for himself and others.) To amend sec. 613 of the Internal Revenue Code of 1954.....</p>	<p>S. 2641</p>		
<p>(Introduced by Mr. Bennett for himself and others.) To modify ammunition recordkeeping requirements</p>	<p>S. 2718</p>		
<p>To authorize the payment of a special death gratuity to the widow, children, and parents of members of the Armed Forces who lost their lives on the U.S. ship <i>Scorpion</i>.....</p>	<p>S. 2740</p>		
<p>(Introduced by Mr. Magnuson for himself and others.) To permit a compact between the several States relating to taxation of multistate taxpayers for States not entering into this compact; to require certain sellers to collect sales and use taxes; and for other related purposes.....</p>	<p>S. 2804</p>		
<p>(Introduced by Mr. Montoya for himself and others.) To provide for the imposition of a duty on excessive imports of potassium chloride or muriate of potash.....</p>	<p>S. 2883</p>		
<p>(Introduced by Mr. Hartke for himself and others.) To amend title II of the Social Security Act to increase, in the case of individuals having 40 or more quarters of coverage, the number of years which may be disregarded in computing such individual's average monthly wage, and to provide that, for benefit computation purposes, a man's insured status and average monthly wage will be figured on the basis of an age-62 cutoff (the same as presently provided in the case of women).....</p>	<p>S. 3035</p>		
<p>(Introduced by Mr. Magnuson for himself, and others.) To provide additional Federal assistance in connection with the construction, alteration, or improvement of the airway system, air carrier and general purpose airports, airport terminals, and related facilities, and for other purposes</p>	<p>S. 3108</p>		
<p>(Introduced by Mr. McGee for himself and others.) To amend the Internal Revenue Code with respect to ammunition recordkeeping requirements</p>	<p>S. 3724</p>		
<p>(Introduced by Mr. Bible for himself and others.) To amend the Internal Revenue Code of 1954 to provide income tax simplification, reform, and relief for small business.....</p>	<p>S. 4030</p>		
<p>(Introduced by Mr. Tower for himself and others.) To repeal sec. 7275 of the Internal Revenue Code of 1954, relating to amounts to be shown on airline tickets and advertising.....</p>	<p>S. 4041</p>		
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		<p>(Introduced by Mr. McGovern for himself and others.) Provides for a 37% excess profits tax....</p>	<p>Amdt. 91 to H.R. 12290</p>
		<p>Re: Oil shale depletion allowances.....</p>	<p>Amdt. 157 to H.R. 13270</p>
		<p>Re: Depletion allowances for minerals from inexhaustible sources.....</p>	<p>Amdt. 158 to H.R. 13270</p>
		<p>(Introduced for himself and others.) Re: Reduced rate of withholding on earnings paid to employees who are students.....</p>	<p>Amdt. 254 to H.R. 13270</p>
		<p>(Introduced by Mr. Gore for himself and others.) Re: Low-income allowance, increase in the standard deduction, and reduction in tax rates.....</p>	<p>Amdt. 304 to H.R. 13270</p>
		<p>(Introduced by Mr. Gore for himself and others.) Re: Personal exemption increase.....</p>	<p>Amdt. 337 to H.R. 13270</p>
		<p>(Introduced by Mr. Ribicoff for himself and others.) Re: Audit-fee tax on private foundations.....</p>	<p>Amdt. 384 to H.R. 13270</p>
		<p>(Introduced by Mr. Ribicoff for himself and others.) Re: Audit-fee tax on private foundations.....</p>	<p>Amdt. 392 to H.R. 13270</p>
		<p>Re: Personal exemptions.....</p>	<p>Floor amdt. to H.R. 13270</p>
		<p>Re: Mineral production payments.....</p>	<p>Floor amdt. to H.R. 13270</p>
		<p>(Introduced by Mr. Stevens for himself and others.) Re: Charges for overtime services of customs officials for arriving or departing aircraft from the United States.....</p>	<p>Amdt. 470 to H.R. 14465</p>
		<p>(Introduced by Mr. McGovern for himself and others.) Provides a new plan for simplified food stamp distribution for recipients of family assistance benefits or aid to the aged, blind, and disabled</p>	<p>Amdt. 582 to H.R. 16311</p>
		<p>(Introduced by Mr. Metcalf for himself and others.) Re: Public assistance for Indians.....</p>	<p>Amdt. 796 to H.R. 16311</p>
		<p>(Introduced by Mr. Metcalf for himself and others.) Family Assistance Plan—Indians.....</p>	<p>Amdt. 1109 to H.R. 17550</p>
		<p>(Introduced by Mr. Metcalf for himself and others.) Family Assistance Plan—Indians.....</p>	<p>Amdt. 1110 to H.R. 17550</p>

MUNDT

To provide for the sharing with the States of a portion of the Federal revenues based on a percentage of the total taxable income reported on individual and corporate income tax returns.....	S. 2	(Introduced by Mr. Dominick for himself and others.) 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. 2979
(Introduced by Mr. Pearson for himself and others.) To provide incentives for the establishment of new or expanded job-producing industrial and commercial establishments in rural areas.....	S. 15		
To give farmers an additional month in which to meet the requirement of filing a declaration of estimated tax by filing an income tax return for the taxable year for which the declaration is required	S. 588		
(Introduced for himself and Mr. Miller.) To give farmers an additional month in which to meet the requirement of filing a declaration of estimated tax by filing an income tax return for the taxable year for which the declaration is required.....	S. 843		
(Introduced by Mr. Hartke for himself and others.) To provide for orderly trade in iron and steel mill products	S. 1164	Provides a small business exemption to the repeal of the investment tax credit.....	Amdt. 72 to H.R. 12290
(Introduced by Mr. Kennedy for himself and others.) To amend the Sugar Act of 1948 to terminate the quota for South Africa.....	S. 1858	(Introduced by Mr. Miller for himself and others.) Re: Business and farming exception to repeal of investment tax credit.....	Amdt. 321 to H.R. 13270
(Introduced by Mr. Cotton for himself and others.) To amend the Internal Revenue Code of 1954 to encourage the construction of facilities to control water and air pollution by allowing a tax credit for expenditures incurred in constructing such facilities and by permitting the deduction, or amortization over a period of 1 to 5 years, of such expenditures	S. 1942	(Introduced by Mr. Curtis for himself and Mr. Mundt.) Re: Providing for an extension of the date by which farmers and fishermen may file their income tax returns for the year in lieu of filing an estimated income tax return for the year	Amdt 390 to H.R. 13270
(Introduced by Mr. Bennett for himself and others.) To amend the Tariff Schedules of the United States with respect to the rate of duty on whole skins of mink.....	S. 2168		
(Introduced by Mr. Bennett for himself and others.) To modify ammunition recordkeeping requirements	S. 2718		
(Introduced by Mr. Prouty for himself and others.) To provide an incentive for private employers to provide job training programs, including programs for individuals lacking skill or training necessary for steady employment, by allowing an income tax credit for the expenses of such programs	S. 2769		
(Introduced by Mr. Baker for himself and others.) To restore balance in the federal form of government in the United States; to provide both the encouragement and resources for State and local government officials to exercise leadership in solving their own problems; to achieve a better allocation of total public resources; and to provide for the sharing with State and local governments of a portion of the tax revenue received by the United States.....	S. 2948		

AMENDMENTS

MURPHY

(Introduced by Mr. Hartke for himself and others.) To provide for orderly trade in iron and steel mill products -----	S. 1164	(Introduced by Mr. Williams of Delaware for himself and others.) To amend the Social Security Act to provide an increase in benefits under the old-age, survivors, and disability insurance program, provide for automatic benefit increases thereafter in the event of future increases in the cost of living, provide for future automatic increases in the earnings and contribution base, and for other purposes -----	S. 2973
(Introduced by Mr. Baker for himself and others.) To provide for the sharing with the State and local governments of a portion of the tax revenues received by the United States -----	S. 1634	(Introduced by Mr. Dominick for himself and others.) 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. 2979
To provide full Federal financing of payments made under the public assistance provisions of the Social Security Act to recipients who do not meet the duration-of-residence requirements of the applicable State plan, where such payments must nonetheless be made because of court determinations that such requirements are unconstitutional.	S. 1931	(Introduced by Mr. Tower for himself and others.) To amend the Internal Revenue Code of 1954 as amended -----	S. 3252
(Introduced by Mr. Cotton for himself and others.) To amend the Internal Revenue Code of 1954 to encourage the construction of facilities to control water and air pollution by allowing a tax credit for expenditures incurred in constructing such facilities and by permitting the deduction, or amortization over a period of 1 to 5 years, of such expenditures -----	S. 1942	(Introduced for himself and others.) To regulate and foster commerce among the States by providing a uniform system for the application of sales and use taxes to interstate commerce -----	S. 3368
(Introduced by Mr. Hartke 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. 2518	(Introduced by Mr. McGee for himself and others.) To amend the Internal Revenue Code with respect to ammunition recordkeeping requirements -----	S. 3794
To amend the Tariff Schedules of the United States with respect to the rate of duty on olives packed in certain airtight containers -----	S. 2643	(Introduced by Mr. Tower for himself and others.) To repeal sec. 7275 of the Internal Revenue Code of 1954, relating to amounts to be shown on airline tickets and advertising -----	S. 4041
(Introduced by Mr. Bennett for himself and others.) To modify ammunition recordkeeping requirements -----	S. 2718	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 under such title -----	S. 4248
(Introduced by Mr. Prouty for himself and others.) To provide an incentive for private employers to provide job training programs, including programs for individuals lacking skill or training necessary for steady employment, by allowing an income tax credit for the expenses of such programs -----	S. 2769	To eliminate the 50-percent fraud penalty against an innocent spouse and to relieve an innocent spouse of the tax liability for stolen or embezzled funds.	S. 4249
To amend the Internal Revenue Code of 1954 to exclude from gross income the entire amount of the compensation of members of the Armed Forces of the United States who are prisoners of war, missing in action, or in a detained status during the Vietnam conflict -----	S. 2782		
To provide for duty-free entry under bond of certain plastic bags to be used as containers for exporting organic fertilizer from the United States -----	S. 2884		
(Introduced by Mr. Baker for himself and others.) To restore balance in the federal form of government in the United States; to provide both the encouragement and resources for State and local government officials to exercise leadership in solving their own problems; to achieve a better allocation of total public resources; and to provide for the sharing with State and local governments of a portion of the tax revenue received by the United States -----	S. 2948		
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		(Introduced by Mr. Dominick for himself and others.) Re: Tax credit for expenses of higher education -----	Amdt. 313 to H.R. 13270
		Re: Income tax treatment of medical expenses for individuals age 65 or over -----	Amdt. 320 to H.R. 13270
		(Introduced by Mr. Fannin for himself and Mr. Murphy.) Re: Stock ownership limitations -----	Amdt. 350 to H.R. 13270

MUSKIE

(Introduced by Mr. Metcalf for himself and others.) To amend the Internal Revenue Code of 1954 so as to limit the amount of deductions attributable to the business of farming which may be used to offset nonfarm income.....	S. 500	(Introduced by Mr. Metcalf for himself and others) To amend the Social Security Act to extend to Indians of all tribes, under all of the existing public assistance programs, the special additional Federal matching payments presently provided only for certain specified tribes under certain specified programs	S. 2265
To amend the Tariff Schedules of the United States to provide for the temporary free importation of certain motion picture films.....	S. 755	(Introduced by Mr. McGovern for himself and others) To impose an excess profits tax on the income of corporations during the present emergency	S. 2277
(Introduced by Mr. Montoya for himself and others.) To amend title XVIII of the Social Security Act so as to include, among other health insurance benefits covered under pt B thereof, coverage of certain drugs	S. 763	(Introduced by Mr. Magnuson for himself and others.) To promote the foreign policy and security of the United States by providing authority to negotiate commercial agreements with Communist countries, and for other purposes.....	S. 2283
(Introduced by Mr. Metcalf for himself and others.) To amend title II of the Social Security Act so as to provide that the definition of the term "disability," as employed therein, shall be the same as that in effect prior to the enactment of the Social Security Amendments of 1967.....	S. 1132	(Introduced by Mr. Hartke 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. 2518
(Introduced for himself and others.) To provide for the orderly marketing of articles imported into the United States, to establish a flexible basis for the adjustment by the U S economy to expanded trade, and to afford foreign supplying nations a fair share of the growth or change in the U.S. market	S. 1462	(Introduced by Mr. Inouye for himself and others) To amend the Internal Revenue Code of 1954 to provide the same tax exemption for servicemen in and around Korea as is presently provided for those in Vietnam.....	S. 2689
(Introduced by Mr. Nelson for himself and others.) To establish a National Commission on Federal Tax Sharing.....	S. 1693	(Introduced by Mr. Williams of New Jersey for himself and others.) To amend the Social Security Act to provide increases in benefits under the old-age, survivors, and disability benefits program, to provide health insurance benefits for the disabled, and for other purposes.....	S. 3100
(Introduced by Mr. Ribicoff for himself and others.) To amend the Internal Revenue Code of 1954 to encourage the abatement of water and air pollution by permitting the amortization for income tax purposes of the cost of abatement works over a period of 36 months.....	S. 1795	To authorize the Secretary of Health, Education, and Welfare, to enter into an agreement with the Roosevelt Campobello International Park Commission extending, to employees of such commission who reside in the United States but work in Canada, coverage under the insurance system established by title II of the Social Security Act.....	S. 3704
(Introduced by Mr. Harris for himself and others.) To amend title IV of the Social Security Act to repeal the provisions limiting the number of children with respect to whom Federal payments may be made under the program of aid to families with dependent children	S. 1959	(Introduced by Mr. McIntyre for himself and others) To provide for orderly trade in textile articles and articles of leather footwear, and for other purposes.....	S. 3723
(Introduced by Mr. Harris for himself and others.) To amend the Social Security Act so as to revise certain provisions thereof relating to public assistance which were enacted or amended by the Social Security Amendments of 1967, to improve the program of aid to families with dependent children established by title IV of such act, and for other purposes.....	S. 1960	(Introduced by Mr. Kennedy for himself and others.) To create a health security program.....	S. 4297
(Introduced for himself and others.) To amend the Internal Revenue Code of 1954 to deny the use of percentage depletion for oil and gas wells located outside the United States.....	S. 2103		

MUSKIE—Continued

AMENDMENTS

(Introduced by Mr. McGovern for himself and others) Provides for a 37 percent excess profits tax -----	Amdt. 91 to H.R. 12290
(Introduced by Mr. Yarborough for himself and others) Re: Political activities of private foundations -----	Amdt. 332 to H R. 13270
(Introduced by Mr. McGovern for himself and others) Provides a new plan for simplified food stamp distribution for recipients of family assistance benefits or aid to the aged, blind, and disabled -----	Amdt. 582 to H.R. 16311
(Introduced by Mr. Williams of New Jersey for himself and others.) Social Security Amendments of 1970 -----	Amdt. 756 to H R 17550
(Introduced by Mr. Williams of Delaware for himself and others.) Re: textile and footwear quotas.	Amdt. 1158 to H R. 17750
(Introduced by Mr. Brooke for himself and others) Re: National security quotas.-----	Amdt. 1164 to H R. 17550

NELSON

(Introduced by Mr. Pearson for himself and others.) To provide incentives for the establishment of new or expanded job-producing industrial and commercial establishments in rural areas.....	S. 15	(Introduced by Mr. McGovern for himself and others.) To impose an excess profits tax on the income of corporations during the present emergency	S. 2277
(Introduced by Mr. Montoya for himself and others.) To exempt the National Park Service from certain employee limitations.....	S. 18	(Introduced by Mr. Magnuson for himself and others.) To promote the foreign policy and security of the United States by providing authority to negotiate commercial agreements with Communist countries, and for other purposes.....	S. 2283
(Introduced by Mr. Bayh for himself and others.) To amend title II of the Social Security Act to increase the annual amount individuals are permitted to earn without suffering deductions from the insurance benefits payable to them under such title.....	S. 472	(Introduced by Mr. Hartke 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. 2518
(Introduced by Mr. Metcalf for himself and others.) To amend the Internal Revenue Code of 1954 so as to limit the amount of deductions attributable to the business of farming which may be used to offset nonfarm income.....	S. 500	(Introduced for himself and Mr. Church.) To amend title II of the Social Security Act to provide a general increase of 25 percent in the amount of the benefits payable thereunder (with a minimum old-age benefit of \$100), to provide for cost-of-living increases in such benefits in the future, to increase the amount individuals may earn without suffering deductions from such benefits, and to amend title XVII of such act so as to include eye care, dental care, hearing aids, and routine physical examinations within the services covered by the insurance program established by pt. B of such title, and for other purposes.....	S. 2722
(Introduced by Mr. Metcalf for himself and others.) To amend title II of the Social Security Act so as to provide that the definition of the term "disability," as employed therein, shall be the same as that in effect prior to the enactment of the Social Security Amendments of 1967.....	S. 1132	(Introduced by Mr. Dominick for himself and others) 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. 2070
(Introduced by Mr. Dodd for himself and others.) To amend title XVIII of the Social Security Act to provide for the coverage, under the supplementary medical insurance benefits program established by pt. B of such title, of 1 routine physical checkup each year for individuals insured under such program.....	S. 1208	(Introduced by Mr. Ribicoff for himself and others) 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. 3077
(Introduced for himself and others.) To establish a National Commission on Federal Tax Sharing...	S. 1603	(Introduced by Mr. Proxmire for himself and others.) To amend the Tariff Schedules of the United States with respect to the method of determining what articles fall within the additional import restrictions set forth in pt. 3 of the appendix of such schedule.....	S. 3882
To amend title IV of the Social Security Act to repeal the provisions limiting the number of children with respect to whom Federal payments may be made under the program of aid to families with dependent children	S. 1959	(Introduced by Mr. Bible for himself and others.) To amend the Internal Revenue Code of 1954 to provide income tax simplification, reform, and relief for small business.....	S. 4039
(Introduced by Mr. Harris for himself and others.) To amend the Social Security Act so as to revise certain provisions thereof relating to public assistance which were enacted or amended by the Social Security Amendments of 1967, to improve the program of aid to families with dependent children established by title IV of such act, and for other purposes.....	S. 1960		
To amend the Internal Revenue Code of 1954 to raise needed additional revenues by tax reform....	S. 2039		
(Introduced by Mr. Bennett for himself and others.) To amend the Tariff Schedules of the United States with respect to the rate of duty on whole skins of mink.....	S. 2168		

AMENDMENTS

Re: Tax treatment of property received from a decedent; charitable contributions; stock option provisions; dividend exclusion; multiple surtax exemptions; industrial development bonds; establishment of Federal Municipal Bond Guarantee Corporation; percentage depletion rates; gift tax rates; Federal bonds to pay estate taxes; farm deductions; and gains from sale of real property	Amdt. 78 to H R. 12200
(Introduced by Mr. McGovern for himself and others.) Provides for a 37% excess profits tax...	Amdt. 91 to H R. 12200
(Introduced by Mr. McGovern for himself and others.) Provides for a small business exemption to the repeal of the investment tax credit.....	Amdt. 92 to H R. 12200
(Introduced by Mr. Moss for himself and others) Re: Reduced rate withholding on earnings paid to employees who are students.....	Amdt. 254 to H.R. 13270
(Introduced by Mr. McGovern for himself and others.) Re: Small business exception to repeal of investment tax credit.....	Amdt. 265 to H.R. 13270
(Introduced by Mr. Percy for himself and others.) Provides grants to States for acquisition and construction of day-care facilities.....	Amdt. 267 to S. 2036
(Introduced by Mr. Yarborough for himself and others.) Re: Political activities of private foundations	Amdt. 352 to H.R. 13270
(Introduced by Mr. McGovern for himself and others.) Provides a new plan for simplified food stamp distribution for recipients of family assistance benefits or aid to the aged, blind, and disabled	Amdt. 582 to H R. 16311
(Introduced by Mr. Hart for himself and others.) Oil imports.....	Amdt. 1152 to H.R 17550
(Introduced by Mr. Brooke for himself and others.) Re: National security quotas.....	Amdt. 1104 to H.R. 17550
(Introduced by Mr. Harris for himself and others.) Deletes committee amendment prohibiting use of Federal funds used to defeat provisions of the Social Security Act.....	Amdt. 1171 to H.R. 17750

PACKWOOD

AMENDMENTS

<p>(Introduced by Mr. Bayh for himself and others.) To amend title II of the Social Security Act to increase the annual amount individuals are permitted to earn without suffering deductions from the insurance benefits payable to them under such title</p>	<p>S. 472</p>	<p>(Introduced by Mr. Moss for himself and others.) Re: Reduced rate of withholding on earnings paid to employees who are students.....</p>	<p>Amdt. 254 to H.R. 13270</p>
<p>(Introduced by Mr. Miller for himself and others.) To amend title II of the Social Security Act to provide cost-of-living increases in the insurance benefits payable thereunder.....</p>	<p>S. 847</p>	<p>(Introduced by Mr. Percy for himself and others.) Provides grants to States for acquisition and construction of day-care facilities.....</p>	<p>Amdt. 287 to S. 2086</p>
<p>(Introduced by Mr. Bayh for himself and others.) To amend title XVIII of the Social Security Act so as to eliminate, in certain cases, the requirement that an insured individual have first been admitted to a hospital in order to qualify under such title for the extended care services provided thereunder</p>	<p>S. 1209</p>	<p>(Introduced by Mr. Dominick for himself and others.) Re: Tax Credit for expenses of higher education</p> <p>Re: Tax treatment of housing management corporations</p>	<p>Amdt. 313 to H.R. 18270</p> <p>Amdt. 346 to H.R. 18270</p>
<p>(Introduced by Mr. Baker for himself and others.) To provide for the sharing with the State and local governments of a portion of the tax revenues received by the United States.....</p>	<p>S. 1634</p>	<p>(Introduced by Mr. Stevens for himself and others.) Re: Charges for overtime services of customs officials for arriving or departing aircraft from the United States.....</p>	<p>Amdt. 479 to H.R. 14465</p>
<p>(Introduced by Mr. Ribicoff for himself and others.) To amend the Internal Revenue Code of 1954 to encourage the abatement of water and air pollution by permitting the amortization for income tax purposes of the cost of abatement works over a period of 86 months.....</p>	<p>S. 1795</p>	<p>(Introduced by Mr. Gurney for himself and others.) Re: Certain expansions and improvements of the Nation's airport and airway system.....</p>	<p>Amdt. 516 to H.R. 14465</p>
<p>(Introduced by Mr. Bennett for himself and others.) To modify ammunition recordkeeping requirements</p>	<p>S. 2718</p>		
<p>(Introduced by Mr. Baker for himself and others.) To restore balance in the federal form of government in the United States; to provide both the encouragement and resources for State and local government officials to exercise leadership in solving their own problems; to achieve a better allocation of total public resources; and to provide for the sharing with State and local governments of a portion of the tax revenue received by the United States.....</p>	<p>S. 2948</p>		
<p>(Introduced by Mr. Dominick for himself and others.) 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>S. 2970</p>		
<p>To amend the Internal Revenue Code of 1954 to adjust the amount of, and restrict the number of exemptions allowable for children.....</p>	<p>S. 3502</p>		
<p>(Introduced for himself and others.) To amend the Internal Revenue Code of 1954 to limit the number of personal exemptions allowable for children of a taxpayer who are born after 1972.....</p>	<p>S. 3632</p>		

PASTORE

(Introduced by Mr. Hollings for himself and others.) To impose quotas on the importation of certain textile articles.....	S. 22	(Introduced by Mr. Mansfield for himself and others.) To promote fair practices in the conduct of election campaigns for Federal political offices, and for other purposes.....	S. 4607
(Introduced by Mr. Montoya for himself and others.) To amend the Internal Revenue Code of 1954 to provide that the first \$5,000 received as civil service retirement annuity from the United States or any agency thereof shall be excluded from gross income.....	S. 422		
(Introduced by Mr. Bayh for himself and others.) To amend title II of the Social Security Act to increase the annual amount individuals are per- mitted to earn without suffering deductions from the insurance benefits payable to them under such title.....	S. 472		
(Introduced by Mr. Montoya for himself and others.) To amend title XVIII of the Social Security Act so as to include, among other health insurance benefits covered under pt. B thereof, coverage of certain drugs	S. 703		
(Introduced by Mr. Montoya for himself and others.) To amend the Internal Revenue Code of 1954 to increase the amount of the deduction for each per- sonal exemption to \$1,000.....	S. 1054		
To amend the Internal Revenue Code of 1954 to allow a deduction to State policemen for amounts paid for meals while on duty.....	S. 1821		
(Introduced by Mr. Muskie for himself and others.) To amend the Internal Revenue Code of 1954 to deny the use of percentage depletion for oil and gas wells located outside the United States.....	S. 2103		
(Introduced by Mr. Pastore for himself and others.) To amend the Tariff Schedules of the United States with respect to the tariff classification of braided rugs composed of tubular braids with a core.....	S. 2210		
(Introduced by Mr. Hartke 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. 2518		
(Introduced by Mr. Magnuson for himself and others.) To provide additional Federal assistance in connection with the construction, alteration, or improvement of the airway system, air carrier and general purpose airports, airport terminals, and related facilities and for other purposes.....	S. 3108		
(Introduced by Mr. McIntyre for himself and others.) To provide for orderly trade in textile articles and articles of leather footwear, and for other purposes.....	S. 3723		
(Introduced by Mr. Kennedy for himself and others.) To create a health security program.....	S. 4297		
		AMENDMENTS	
		(Introduced by Mr. Gore for himself and others.) Re: Personal exemption increase.....	Amdt. 337 to H.R. 13270
		(Introduced by Mr. Long for himself and others.) Re: Social security benefit increases.....	Amdt. 367 to H.R. 13270
		(Introduced by Mr. McGovern for himself and others.) Provides a new plan for simplified food stamp distribution for recipients of family assist- ance benefits or aid to the aged, blind, and dis- abled	Amdt. 582 to H.R. 16311
		(Introduced by Mr. Hart for himself and others.) Oil imports.....	Amdt. 1152 to H.R. 17550
		(Introduced by Mr. Williams of Delaware for him- self and others.) Re: textile and footwear quotas..	Amdt. 1158 to H.R. 17750

PEARSON

(Introduced for himself and others.) To provide incentives for the establishment of new or expanded job-producing industrial and commercial establishments in rural areas.....	S. 15	To amend the Consolidated Farmers Home Administration Act of 1961 to make income on insured loans sold out of the Agricultural Credit Insurance Fund subject to Federal income taxes, and for other purposes.....	S. 8550
(Introduced by Mr. Metcalf for himself and others.) To amend the Internal Revenue Code of 1954 so as to limit the amount of deductions attributable to the business of farming which may be used to offset nonfarm income.....	S. 500	(Introduced by Mr. McGee for himself and others.) To amend the Internal Revenue Code with respect to ammunition recordkeeping requirements.....	S. 3724
(Introduced by Mr. Magnuson for himself and others.) To permit a compact or agreement between the several States relating to taxation of multistate taxpayers.....	S. 1198	(Introduced by Mr. Tower for himself and others.) To repeal sec. 7275 of the Internal Revenue Code of 1954, relating to amounts to be shown on airline tickets and advertising.....	S. 4041
(Introduced by Mr. Baker for himself and others.) To provide for the sharing with the State and local governments of a portion of the tax revenues received by the United States.....	S. 1634		
To provide for an income tax credit or deduction for certain political contributions, to revise the election laws relating to corrupt election practices, and for other purposes.....	S. 1692		
(Introduced by Mr. Bennett for himself and others.) To modify ammunition recordkeeping requirements.....	S. 2718		
(Introduced by Mr. Prouty for himself and others.) To provide an incentive for private employers to provide job training programs, including programs for individuals lacking skill or training necessary for steady employment, by allowing an income tax credit for the expenses of such programs.....	S. 2760		
(Introduced by Mr. Magnuson for himself and others.) To permit a compact between the several States relating to taxation of multistate taxpayers for States not entering into this compact; to require certain sellers to collect sales and use taxes; and for other related purposes.....	S. 2804		
(Introduced by Mr. Baker for himself and others.) To restore balance in the federal form of government in the United States; to provide both the encouragement and resources for State and local government officials to exercise leadership in solving their own problems; to achieve a better allocation of total public resources; and to provide for the sharing with State and local governments of a portion of the tax revenue received by the United States.....	S. 2048		
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(Introduced by Mr. Dole for himself and others.) Re: Income tax audit expenses incurred by a taxpayer.....	Amdt. 301 to H.R. 13270
(Introduced by Mr. Miller for himself and others.) Re: Business and farming exception to repeal of investment tax credit.....	Amdt. 321 to H.R. 13270
(Introduced by Mr. Kennedy for himself and Mr. Pearson.) Re: Tax credit for political contributions.....	Amdt. 400 to H.R. 13270
(Introduced by Mr. Harris for himself and others.) Deletes committee amendment prohibiting use of Federal funds used to defeat provisions of the Social Security Act.....	Amdt. 1171 to H.R. 17750

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(Introduced by Mr. Montoya for himself and others.) To amend title XVIII of the Social Security Act so as to include, among other health insurance benefits covered under pt. B thereof, coverage of certain drugs.....	S. 763	(Introduced by Mr. Cotton for himself and others.) To amend the Internal Revenue Code of 1954 to encourage the construction of facilities to control water and air pollution by allowing a tax credit for expenditures incurred in constructing such facilities and by permitting the deduction, or amortization over a period of 1 to 5 years, of such expenditures	S. 1842
(Introduced by Mr. Bayh for himself and Mr. Pell.) To amend ch. 23 of title 38, United States Code, to increase the maximum amount which the Administrator of Veterans' Affairs may pay to cover the burial and funeral expenses of certain deceased veterans.....	S. 987	To amend title II of the Social Security Act to provide that benefits payable thereunder shall be periodically increased or decreased so as to correspond to increases or decreases in the cost of living	S. 2088
(Introduced by Mr. Metcalf for himself and others.) To amend title II of the Social Security Act so as to provide that the definition of the term "disability," as employed therein, shall be the same as that in effect prior to the enactment of the Social Security Amendments of 1967.....	S. 1132	To amend title II of the Social Security Act to increase the annual amount that individuals are permitted to earn without suffering deductions in the monthly benefits payable to them thereunder.....	S. 2090
(Introduced by Mr. Dodd for himself and others.) To amend title XVIII of the Social Security Act to provide for the coverage, under the supplementary medical insurance benefits program established by pt. B of such title, of 1 routine physical checkup each year for individuals insured under such program.....	S. 1208	(Introduced by Mr. Muskie for himself and others.) To amend the Internal Revenue Code of 1954 to deny the use of percentage depletion for oil and gas wells located outside the United States.....	S. 2103
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(Introduced by Mr. Muskie for himself and others.) To provide for the orderly marketing of articles imported into the United States, to establish a flexible basis for the adjustment by the U.S. economy to expanded trade, and to afford foreign supplying nations a fair share of the growth or change in the U.S. market.....	S. 1402	(Introduced by Mr. Magnuson for himself and others.) To promote the foreign policy and security of the United States by providing authority to negotiate commercial agreements with Communist countries, and for other purposes.....	S. 2283
(Introduced by Mr. Ribicoff for himself and others.) To amend the Internal Revenue Code of 1954 to encourage the abatement of water and air pollution by permitting the amortization for income tax purposes of the cost of abatement works over a period of 36 months.....	S. 1795	(Introduced by Mr. Hartke 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. 2518
(Introduced by Mr. Kennedy for himself and others.) To amend the Sugar Act of 1948 to terminate the quota for South Africa.....	S. 1858	(Introduced by Mr. Kennedy for himself and others.) To create a health security program.....	S. 4207
(Introduced by Mr. Hartke for himself and others.) To amend title XVIII of the Social Security Act to include dental care, eye care, dentures, eyeglasses, and hearing aids among the benefits provided by the insurance program established by part B of such title.....	S. 1896		

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(Introduced by Mr. Moss for himself and others.) Re: Reduced rate withholding on earnings paid to employees who are students.....	Amdt. 254 to H.R. 18270
(Introduced by Mr. Yarborough for himself and others.) Re: Political activities of private foundations	Amdt. 332 to H.R. 13270
(Introduced by Mr. McGovern for himself and others.) Provides a new plan for simplified food stamp distribution for recipients of family assistance benefits or aid to the aged, blind, and disabled	Amdt. 582 to H.R. 16311
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(Introduced by Mr. Brooke for himself and others.) Re: National security quotas.....	Amdt. 1104 to H.R. 17550

PERCY

- (Introduced by Mr. Pearson for himself and others.)
To provide incentives for the establishment of new or expanded job-producing industrial and commercial establishments in rural areas..... S. 15
- (Introduced by Mr. Magnuson for himself and others.) To permit a compact or agreement between the several States relating to taxation of multistate taxpayers..... S. 1198
- (Introduced for himself and Mr. Stevens.) To amend title XIX of the Social Security Act to provide that, under any State plan approved thereunder, there shall not be taken into account the financial responsibility of any individual in determining eligibility for assistance under such plan of such individual's blind or permanently and totally disabled child who has attained age 21.... S. 1251
- To amend title II of the Social Security Act to provide for periodic cost-of-living increases in monthly benefits payable thereunder..... S. 1533
- To amend title II of the Social Security Act to provide, in a series of steps, for the liberalization and eventual elimination of the provisions thereof which impose deductions in benefits payable to individuals under such title on account of income earned by them..... S. 1504
- To amend title II of the Social Security Act to increase the amount of the widow's and widower's insurance benefits payable thereunder to individuals who have attained age 65..... S. 1505
- To amend title II of the Social Security Act to provide that each child entitled to a child's insurance benefit thereunder shall receive a benefit of at least \$30 per month..... S. 1506
- To amend the Internal Revenue Code of 1954 to allow a portion of the social security taxes paid by low-income individuals to be used as a credit against any Federal income tax due and to refund the balance of such portion to such individuals.... S. 1507
- (Introduced by Mr. Baker for himself and others.) To provide for the sharing with the State and local governments of a portion of the tax revenues received by the United States..... S. 1634
- To remove the limitations on the rates of interest or investment yield on Government savings bonds.... S. 1701
- To provide an incentive for private employers to employ and train unskilled individuals certified by the Secretary of Labor by allowing an income tax credit for wages paid to such individuals..... S. 2192
- To amend pt. A of title IV of the Social Security Act to provide a more realistic standard of need in determining the amount of aid to be furnished an individual under a State plan approved under such part, and to provide additional financial assistance to States meeting such standard..... S. 2250
- To amend title IV of the Social Security Act to repeal the provisions limiting the number of children with respect to whom Federal payments may be made under the program of aid to families with dependent children..... S. 2251
- To amend title IV of the Social Security Act to provide that State plans approved under such title must include, among the children eligible for aid and services thereunder, children in need because of the unemployment of their father..... S. 2252
- (Introduced by Mr. Hartke 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. 2518
- (Introduced by Mr. Prouty for himself and others.) To provide an incentive for private employers to provide job training programs, including programs for individuals lacking skill or training necessary for steady employment, by allowing an income tax credit for the expenses of such programs S. 2760
- (Introduced by Mr. Bennett for himself and others.) To modify ammunition recordkeeping requirements S. 2718
- (Introduced by Mr. Magnuson for himself and others.) To permit a compact between the several States relating to taxation of multistate taxpayers for States not entering into this compact; to require certain sellers to collect sales and use taxes; and for other purposes..... S. 2804
- (Introduced by Mr. Baker for himself and others.) To restore balance in the federal form of government in the United States; to provide both the encouragement and resources for State and local government officials to exercise leadership in solving their own problems; to achieve a better allocation of total public resources; and to provide for the sharing with State and local governments of a portion of the tax revenue received by the United States..... S. 2048
- (Introduced by Mr. Dominick for himself and others.) 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. 2070
- (Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 to limit the number of personal exemptions allowable for children of a taxpayer who are born after 1972 S. 3032
- (Introduced by Mr. Tower for himself and others.) To repeal sec. 7275 of the Internal Revenue Code of 1954, relating to amounts to be shown on airline tickets and advertising..... S. 4041
- To amend sec. 902 of title 38, United States Code, to eliminate certain duplications in Federal benefits now payable for the same, or similar, purpose.. S. 4305
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To amend title XVIII of the Social Security Act
to provide medicare benefits (financed from gen-
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(Introduced for himself and others.) Provides
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(Introduced by Mr. Mondale for himself and
others.) Re: Tax-favored status of private
foundations Amdt. 331 to
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(Introduced by Mr. Yarborough for himself and oth-
ers.) Re: Political activities of private founda-
tions Amdt. 332 to
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(Introduced by Mr. Ribicoff for himself and others.)
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Re: Certain expansions and improvements of the
Nation's airport and airway system..... Amdt. 510 to
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others.) Provides a new plan for simplified food
stamp distribution for recipients of family assist-
ance benefits or aid to the aged, blind, and dis-
abled Amdt. 582 to
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care facilities..... Amdt. 833 to
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PROUTY

(Introduced by Mr. Pearson for himself and others.) To provide incentives for the establishment of new or expanded job-producing industrial and commercial establishments in rural areas.....	S. 15	(Introduced for himself and others.) To amend the Social Security Act so as to provide a more uniform, orderly, economical, and equitable method of payment for hospital, extended care facility, nursing home and intermediate care services under programs established by or pursuant to such act.....	S. 1195
(Introduced by Mr. McCarthy for himself and others.) To amend the Internal Revenue Code of 1954 to extend the head of household benefits to unmarried widows and widowers, and individuals who have attained age 35 and who have never been married or who have been separated or divorced for 3 years or more, who maintain their own households	S. 35	(Introduced for himself and others.) To amend part B of title XVIII of the Social Security Act to include prescribed drugs among the items and services covered under the supplementary medical insurance program for the aged.....	S. 2184
(Introduced by Mr. Alken for himself and others.) To amend title XVIII of the Social Security Act and related provisions of law so as to eliminate the deductible and coinsurance features of the health benefits program established by such title, to permit women to qualify for such benefits provided thereunder services of certain medical specialists, to include prescribed drugs among the benefits provided by part B of such title, to include eye and dental care among the benefits provided under such part B, and otherwise extend and improve such program.....	S. 110	(Introduced for himself and Mr. Cotton.) To amend the Social Security Act and related provisions of law to increase old-age, survivors, and disability insurance benefits payable under title II of such act, to increase the amount of income individuals may earn without suffering deductions from benefits payable under such title, to exempt individuals over age 70 from the reduction on account of earnings, to increase the widow's benefit, and otherwise to improve the social security program.....	S. 2420
(Introduced by Mr. Alken for himself and others.) To amend title XVIII of the Social Security Act so as to provide a more uniform, orderly, and economical method for the payment for physicians services under the supplementary medical insurance program for the aged established by pt. B. of such title.....	S. 111	(Introduced by Mr. Hartke 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. 2518
(Introduced by Mr. Bayh for himself and others.) To amend title II of the Social Security Act to increase the annual amount individuals are permitted to earn without suffering deductions from the insurance benefits payable to them under such title	S. 472	(Introduced by Mr. Inouye for himself and others.) To amend the Internal Revenue Code of 1954 to provide the same tax exemption for servicemen in and around Korea as is presently provided for those in Vietnam.....	S. 2689
To amend the Internal Revenue Code of 1954 to allow a credit against income tax to employers for the expenses of providing job training programs	S. 998	(Introduced for himself and others.) To provide an incentive for private employers to provide job training programs, including programs for individuals lacking skill or training necessary for steady employment, by allowing an income tax credit for the expenses of such programs.....	S. 2769
To amend the Internal Revenue Code of 1954 to increase the amount of deduction for each personal exemption to \$1,000.....	S. 1045	(Introduced by Mr. Baker for himself and others.) To restore balance in the federal form of government in the United States; to provide both the encouragement and resources for State and local government officials to exercise leadership in solving their own problems; to achieve a better allocation of total public resources; and to provide for the sharing with State and local governments of a portion of the tax revenue received by the United States.....	S. 2948
(Introduced by Mr. Metcalf for himself and others.) To amend title II of the Social Security Act so as to provide that the definition of the term "disability," as employed therein, shall be the same as that in effect prior to the enactment of the Social Security Amendments of 1967.....	S. 1132	(Introduced by Mr. Ribicoff for himself and Mr. Prouty.) To amend the Internal Revenue Code to increase the credit against tax for retirement income	S. 2968
(Introduced by Mr. Hartke for himself and others.) To provide for orderly trade in iron and steel mill products	S. 1164	(Introduced by Mr. Dominick for himself and others.) 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. 2979
To amend the Internal Revenue Code of 1954 to allow a credit against income tax to employers for the expenses of providing job training programs.....	S. 1167		

PROUTY—Continued

AMENDMENTS

<p>(Introduced by Mr. Scott for himself and others.) To authorize a family assistance plan providing basic benefits to low-income families with children, to provide incentives for employment and training to improve the capacity for employment of members of such families, to achieve greater uniformity of treatment of recipients under the Federal-State public assistance programs and to otherwise improve such programs, and for other purposes -----</p>	<p>S. 2086</p>	<p>(Introduced by Mr. Dominick for himself and others.) L. : Tax Credit for expenses of higher education -----</p>	<p>Amdt. 313 to H R. 13270</p>
<p>To amend the Social Security Act so as to add thereto a new Title XX under which aged individuals will be assured a minimum annual income of \$1,800 in the case of single individuals, and \$2,400 in the case of married couples-----</p>	<p>S. 3554</p>	<p>Re: Temporary raises in social security benefits by 10 percent-----</p>	<p>Amdt. 345 to H R. 13270</p>
<p>(Introduced for himself and Mr. Dodd.) To authorize the importation without regard to existing quotas of fuel oil to be used for residential heating purposes in the New England States-----</p>	<p>S. 3579</p>	<p>Re: Social security benefit increases-----</p>	<p>Floor amdt. to H R. 13270</p>
<p>(Introduced by Mr. McGee for himself and others.) To amend the Internal Revenue Code with respect to ammunition recordkeeping requirements.</p>	<p>S. 3742</p>	<p>(Introduced by Mr. Gurney for himself and others.) Re: Certain expansions and improvements of the Nation's airport and airway system-----</p>	<p>Amdt. 516 to H R. 14465</p>
<p>To amend the Internal Revenue Code of 1954 to increase the amount and duration of the exclusion of scholarships and fellowship grants in the case of individuals who are not candidates for degrees.</p>	<p>S. 4300</p>	<p>(Introduced for himself and others.) Re: Increase in minimum social security benefits-----</p>	<p>Amdt. 606 to H R. 17550</p>
<p>(Introduced by Mr. Williams of New Jersey for himself and others.) To adjust the amounts of retirement income for which a tax credit is allowable under the Internal Revenue Code of 1954 in order to provide benefits thereunder comparable with tax benefits accorded social security recipients -----</p>	<p>S. 4345</p>	<p>(Introduced for himself and others.) Re: Increase in special social security benefits-----</p>	<p>Amdt. 697 to H R. 17750</p>
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		<p>Re: Social security special benefits increase-----</p>	<p>Amdt. 1124 to H.R. 17550</p>
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		<p>Re: Oil imports-----</p>	<p>Amdt. 1149 to H.R. 17550</p>
		<p>(Introduced by Mr. Brooke for himself and others.) Re: National security quotas-----</p>	<p>Amdt. 1164 to H R. 17550</p>
		<p>(Introduced by Mr. Prouty for himself and Mr. Saxbe.) Provides minimum annual income benefits for the aged-----</p>	<p>Amdt. 1181 to H R. 17550</p>

SENATE RESOLUTIONS

<p>(Introduced for himself and Mr. Javits) Providing a new approach to financing college educations---</p>	<p>S. Res. 168</p>
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(Introduced by Mr. Bennett for himself and others.) To amend the Tariff Schedules of the United States with respect to the rate of duty on whole skins of mink.....	S. 2168	Provides that the exemption to the repeal of the investment tax credit for certain new designed products would be eliminated.....	Amdt 60 to H.R. 12290
(Introduced by Mr. Bennett for himself and others.) To modify ammunition recordkeeping requirements	S. 2718	(Introduced by Mr. Moss for himself and others) Re: Reduced rate of withholding on earnings paid to employees who are students.....	Amdt 254 to H.R. 13270
(Introduced by Mr. Dominick for himself and others) 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. 2979	(Introduced by Mr. Gore for himself and others) Re: Low-income allowance, increase in the standard deduction, and reduction in tax rates.....	Amdt 304 to H.R. 13270
(Introduced by Mr. Ribicoff for himself and others.) 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. 3077	Re: Foreign tax credits.....	Amdt. 310 to H.R. 13270
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(Introduced for himself and others.) To amend the Tariff Schedules of the United States with respect to the method of determining what articles fall within the additional import restrictions set forth in pt. 3 of the appendix of such schedule.....	S. 3882	(Introduced by Mr. Yarborough for himself and others) Re: Political activities of private foundations	Amdt 332 to H.R. 13270
		(Introduced by Mr. Gore for himself and others.) Re: Personal exemption increase.....	Amdt. 337 to H.R. 13270
		(Introduced by Mr. McGovern for himself and others.) Provides a new plan for simplified food stamp distribution for recipients of family assistance benefits or aid to the aged, blind, and disabled	Amdt. 582 to H.R. 16311
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		(Introduced by Mr. Hart for himself and others.) Oil imports.....	Amdt. 1152 to H.R. 17550
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(Introduced by Mr. McCarthy for himself and others.) To amend the Internal Revenue Code of 1954 to extend the head of household benefits to unmarried widows and widowers, and individuals who have attained age 35 and who have never been married or who have been separated or divorced for 3 years or more, who maintain their own households.....	S. 35	(Introduced for himself and others.) To amend title II of the Social Security Act to eliminate the reduction in disability insurance benefits which is presently required in the case of an individual receiving workmen's compensation benefits.....	S. 1781
To amend the Social Security Act to establish a national system of minimum retirement payments for all aged, blind, and disabled individuals.....	S. 370	(Introduced by Mr. Ribicoff for himself and others.) To amend the Internal Revenue Code of 1954 to encourage the abatement of water and air pollution by permitting the amortization for income tax purposes of the cost of abatement works over a period of 36 months.....	S. 1795
(Introduced by Mr. Montoya for himself and others.) To amend the Consolidated Farmers Home Administration Act of 1961, as amended, to subject interest income on loans sold out of the Agricultural Credit Insurance Fund to Federal income taxes, and for other purposes.....	S. 414	(Introduced by Mr. Hartke for himself and others.) To amend title XVIII of the Social Security Act to include dental care, eye care, dentures, eyeglasses, and hearing aids among the benefits provided by the insurance program established by part B of such title.....	S. 1896
(Introduced by Mr. Bayh for himself and others.) To amend title II of the Social Security Act to increase the annual amount individuals are permitted to earn without suffering deductions from the insurance benefits payable to them under such title.....	S. 472	(Introduced by Mr. Metcalf for himself and others.) To amend the Social Security Act to extend to Indians of all tribes, under all of the existing public assistance programs, the special additional Federal matching payments presently provided only for certain specified tribes under certain specified programs.....	S. 2265
(Introduced by Mr. Montoya for himself and others.) To amend title XVIII of the Social Security Act so as to include, among other health insurance benefits covered under part B thereof, coverage of certain drugs.....	S. 793	(Introduced by Mr. McGovern for himself and others.) To impose an excess profits tax on the income of corporations during the present emergency.....	S. 2277
(Introduced by Mr. Metcalf for himself and others.) To amend title II of the Social Security Act so as to provide that the definition of the term "disability," as employed therein, shall be the same as that in effect prior to the enactment of the Social Security Amendments of 1967.....	S. 1132	(Introduced by Mr. Hartke 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. 2518
(Introduced by Mr. Hartke for himself and others.) To provide for orderly trade in iron and steel mill products.....	S. 1164	(Introduced by Mr. Inouye for himself and others.) To amend the Internal Revenue Code of 1954 to provide the income tax exemption for servicemen and women in Korea as is presently provided for those in Vietnam.....	S. 2659
(Introduced by Mr. Magnuson for himself and others.) To permit a compact or agreement between the several States relating to taxation of multistate taxpayers.....	S. 1198	(Introduced by Mr. Magnuson for himself and others.) To permit a compact between the several States relating to taxation of multistate taxpayers for States not entering into this compact, to require certain sellers to collect sales and use taxes; and for other related purposes.....	S. 2804
(Introduced by Mr. Dodd for himself and others.) To amend title XVIII of the Social Security Act to provide for the coverage under the supplementary medical insurance benefits program established by part B of such title, of 1 routine physical checkup each year for individuals insured under such program.....	S. 1208	(Introduced by Mr. Dominick for himself and others.) 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. 2979
(Introduced by Mr. Bayh for himself and others.) To amend title XVIII of the Social Security Act so as to eliminate, in certain cases, the requirement that an insured individual have first been admitted to a hospital in order to qualify under such title for the extended care services provided thereunder.....	S. 1209		

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<p>(Introduced by Mr. Hartke for himself and others.) To amend title II of the Social Security Act to increase, in the case of individuals having 40 or more quarters of coverage, the number of years which may be disregarded in computing such individual's average monthly wage, and to provide that, for benefit computation purposes, a man's insured status and average monthly wage will be figured on the basis of an age-62 cutoff (the same as presently provided in the case of women)....</p>	S. 3035	<p>(Introduced by Mr. Cooper for himself and others.) Re: Amortization of coal mine safety equipment</p>	Amdt. 399 to H.R. 78270	
<p>(Introduced by Mr. Ribicoff for himself and others) 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>	S. 3077	<p>(Introduced by Mr. McGovern for himself and others.) Provides a new plan for simplified food stamp distribution for recipients of family assistance benefits or aid to the aged, blind, and disabled</p>	Amdt. 582 to H.R. 16811	
<p>(Introduced by Mr. Mondale for himself and others) To prevent further increases in the monthly premium payable for supplementary medical insurance under pt. B of the medicare program established by title XVIII of the Social Security Act, and for other purposes.....</p>	S. 3307	<p>(Introduced by Mr. Tydings for himself and others.) Re: Exemption of State fairs from tax on unrelated business income.....</p>	Amdt. 968 to H.R. 17550	
<p>(Introduced by Mr. Harris for himself and others.) To amend the Social Security Act to provide for a national program of basic income benefits to individuals and families in need thereof.....</p>	S. 3433			
<p>(Introduced by Mr. McIntyre for himself and others) To provide for orderly trade in textile articles and articles of leather footwear, and for other purposes.....</p>	S. 3723			
<p>(Introduced by Mr. Bible for himself and others.) To amend the Internal Revenue Code of 1954 to provide income tax simplification, reform, and relief for small business.....</p>	S. 4039			
<p>(Introduced by Mr. Williams of New Jersey for himself and others) To adjust the amounts of retirement income for which a tax credit is allowable under the Internal Revenue Code of 1954 in order to provide benefits thereunder comparable with tax benefits accorded social security recipients....</p>	S. 4345			
<p>(Introduced by Mr. Scott for himself and others.) To amend title XVIII of the Social Security Act to provide medicare benefits (financed from general revenue) for disabled coal miners without regard to their age.....</p>	S. 4396			

RIBICOFF

(Introduced by Mr. Pearson for himself and others.) To provide incentives for the establishment of new or expanded job-producing industrial and commercial establishments in rural areas.....	S. 15	(Introduced by Mr. Harris for himself and others) To amend the Social Security Act so as to revise certain provisions thereof relating to public as- sistance which were enacted or amended by the Social Security Amendments of 1967, to improve the program of aid to families with dependent children established by title IV of such act, and for other purposes.....	S. 1060
For the relief of Nick Norbert Reis.....	S. 208	(Introduced for himself and Mr. Dodd.) To provide for orderly trade in antifriction ball and roller bearings and parts thereof.....	S. 2083
(Introduced by Mr. Bayh for himself and others) To amend title II of the Social Security Act to increase the annual amount individuals are per- mitted to earn without suffering deductions from the insurance benefits payable to them under such title	S. 472	(Introduced by Mr. Muskie for himself and others.) To amend the Internal Revenue Code of 1954 to deny the use of percentage depletion for oil and gas wells located outside the United States.....	S. 2103
To amend sec. 815 of the Internal Revenue Code with regard to certain distributions of the stock of wholly owned corporations.....	S. 658	(Introduced by Mr. Bennett for himself and others) To amend the Tariff Schedules of the United States with respect to the rate of duty on whole skins of mink.....	S. 2168
(Introduced by Mr. Montoya for himself and others.) To amend title XVIII of the Social Security Act so as to include, among other health insurance benefits covered under pt. B thereof, coverage of certain drugs.....	S. 763	(Introduced by Mr. Hartke 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. 2518
To regulate and foster commerce among the States by providing a system for the taxation of inter- state commerce.....	S. 910	To amend the Internal Revenue Code of 1954 to make structural changes with respect to the in- come tax laws in order to achieve a greater degree of equity in the Federal income tax system.....	S. 2646
(Introduced by Mr. Metcalf for himself and others.) To amend title II of the Social Security Act so as to provide that the definition of the term "dis- ability," as employed therein, shall be the same as that in effect prior to the enactment of the Social Security Amendments of 1967.....	S. 1132	To provide for the free entry of certain scientific in- struments for the use of certain universities.....	S. 2660
(Introduced for himself and Mr. Harris.) To amend title XVIII of the Social Security Act to provide payment for optometrists' services under the pro- gram of supplementary medical insurance benefits for the aged.....	S. 1402	(Introduced for himself and Mr. Prouty.) To amend the Internal Revenue Code of 1954 to increase the credit against tax for retirement income.....	S. 2668
To amend the Tariff Schedules of the United States to reduce the rate of duty on rods of molyb- denum dichloride	S. 1585	To permit State agreements for coverage under the hospital insurance program for the aged.....	S. 2669
To amend title III of the Trade Expansion Act of 1962 with respect to the criteria for establishing eligibility for tariff adjustment and other adjust- ment assistance, and for other purposes.....	S. 1636	(Introduced by Mr. Dominick for himself and others.) To amend the Internal Revenue Code of 1954 to allow a credit against income tax to individuals for certain expenses incurred in pro- viding higher education.....	S. 2970
(Introduced for himself and others) To amend the Internal Revenue Code of 1954 to encourage the abatment of water and air pollution by permit- ting the amortization for income tax purposes of the cost of abatement works over a period of 36 months	S. 1795	(Introduced for himself and others) To amend the Internal Revenue Code of 1954 to allow a credit against income tax to individuals for cer- tain expenses incurred in providing higher edu- cation	S. 3077
(Introduced by Mr. Anderson for himself and others.) To amend title XVIII of the Social Secu- rity Act so as to include chiropractor's services among the benefits provided by the insurance program established by part B of such title....	S. 1812	To amend the Federal Unemployment Tax Act so as to impose certain minimum benefit standards under the Federal-State unemployment compen- sation program.....	S. 3421
(Introduced by Mr. Harris for himself and others.) To amend title IV of the Social Security Act to repeal the provisions limiting the number of chil- dren with respect to whom Federal payments may be made under the program of aid to families with dependent children.....	S. 1969		

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AMENDMENTS			
		Amdt. 4 to S. 916	Re: Raises Federal share of payments to aged, blind, and disabled.....
Technical perfecting amendments.....			Amdt. 590 to H.R. 16311
(Introduced by Mr. Gore for himself and others) Re: Low-income allowance, increase in the stand- ard deduction, and reduction in tax rates.....	Amdt 304 to H.R. 13270		Re: Strengthening of existing provisions authorizing "special work projects".....
(Introduced by Mr. Dominick for himself and others) Re: Tax credit for expenses of higher education	Amdt. 313 to H R. 13270		Amdt. 591 to H.R. 16311
(Introduced by Mr. Yarborough for himself and oth- ers) Re: Political activities of private founda- tions	Amdt 332 to H.R. 13270		Re: Authorizes Secretary to expend funds for capi- tal construction of child care facilities.....
(Introduction by Mr. Gore for himself and others) Re: Personal exemption increase.....	Amdt. 337 to H.R. 13270		Amdt. 592 to H.R. 16311
Re: Unrelated business income of cooperatives.....	Amdt 342 to H R 13270		Re: Redefines certain work requirements.....
(Introduced by Mr. McCarthy for himself and Mr. Ribicoff.) Re: Tax rates.....	Amdt. 353 to H R. 13270		Amdt. 593 to H.R. 16311
(Introduced for himself and Mr. Curtis) Re: Audit-fee tax of private foundations.....	Amdt. 354 to H R 13270		Re: Permits use of simplified declaration form of application
(Introduced by Mr. Long for himself and others) Re: Social security benefit increases.....	Amdt. 367 to H R. 13270		Amdt 594 to H R. 16311
(Introduced for himself and others) Re. Audit-fee tax on private foundations.....	Amdt. 384 to H R 13270		Re: Requires Federal control of eligibility proce- dures and hearing process.....
(Introduced for himself and others) Re: Audit-fee tax on private foundations.....	Amdt. 392 to H.R. 13270		Amdt. 595 to H R. 16311
Re: Stock dividends.....	Floor amdt. to H R 13270		Re: Prohibits recovery of certain overpayments....
Re: Charitable contributions.....	Floor amdt. to H R 13270		Amdt. 596 to H.R. 16311
(Introduced by Mr. McGovern for himself and others) Provides a new plan for simplified food stamp distribution for recipients of family assist- ance benefits or aid to the aged, blind, and dis- abled	Amdt. 582 to H R. 16311		Re: Establish eligibility at single point of contact..
Re: National goal—family assistance.....	Amdt 584 to H R 16311		Amdt. 597 to H.R. 16311
Re: Increases in basic Federal payments under family assistance plan.....	Amdt. 585 to H R. 16311		Re: Redefines "earned income" in sec. 413.....
Re: Expansion of family assistance to include childless couples and other unrelated individuals over age 25.....	Amdt 586 to H.R. 16311		(Introduced by Mr. Williams of Delaware for him- self and Mr. Ribicoff.) Creates office of Inspector General for Health Administration in the Depart- ment of Health, Education, and Welfare.....
Re: Increases of Federal financial share of State supplementary payments.....	Amdt 587 to H.R. 16311		Amdt. 714 to H R. 17550
Re: Provide for Federal share of payments by States which supplement the "working poor"....	Amdt. 588 to H.R. 16311		Re: Grants providing funds for test programs rela- tive to Family Assistance plans.....
Re: Directs States to meet their own standards of need by 1973.....	Amdt. 589 to H R. 16311		Amdt. 841 to H.R. 16311
			Re: Grants for projects providing employment and career development in various occupations rela- tive to community service.....
			Amdt. 850 to H.R. 16311
			(Introduced for himself and Mr. Bennett) Family Assistance Plan.....
			Amdt 1097 to H R. 17550
			(Introduced by Mr. Hart for himself and others.) Oil imports.....
			Amdt 1152 to H R 17550
			(Introduced for himself and Mr. Bennett) Family Assistance Act of 1970.....
			Amdt 1169 to H.R. 17560
			(Introduced by Mr. Harris for him-self and others) Deletes committee amendment prohibiting use of Federal funds used to defeat provisions of the Social Security Act.....
			Amdt 1171 to H R. 17750

SAXBE

AMENDMENTS

(Introduced by Mr. Metcalf for himself and others.) To amend the Internal Revenue Code of 1954 so as to limit the amount of deductions attributable to the business of farming which may be used to offset nonfarm income.....	S. 500	Requires monthly welfare payment of \$155 (less other income) for persons age 72 and over.....	Amdt 467 to S. 2086
(Introduced by Mr. Montoya for himself and others.) To amend title XVIII of the Social Security Act so as to include, among other health insurance benefits covered under pt. B thereof, coverage of certain drugs.....	S. 703	Requires preference be given persons over 60 years of age when hiring personnel for day-care centers..	Amdt. 408 to S. 2086
(Introduced by Mr. Hartke for himself and others.) To provide for orderly trade in iron and steel mill products	S. 1104	Provides special rule for payment of extended benefits under the Federal-State unemployment compensation program.....	Amdt. 506 to H.R. 14705
(Introduced by Mr. Ribicoff for himself and others.) To amend the Internal Revenue Code of 1954 to encourage the abatement of water and air pollution by permitting the amortization for income tax purposes of the cost of abatement works over a period of 36 months.....	S. 1795	(Introduced for himself and others.) To require monthly welfare payment of \$155 (less other income) for persons age 72 and over.....	Amdt 600 to H.R. 10311
(Introduced by Mr. Hartke 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. 2518	(Introduced for himself and others.) Re: definition of "divorced wife" in Social Security Act.....	Amdt 780 to H.R. 17550
(Introduced by Mr. Bennett for himself and others.) To modify ammunition recordkeeping requirements	S. 2718	Re: Benefits for old-age, blind and disabled.....	Amdt 1120 to H.R. 17550
(Introduced by Mr. Ribicoff for himself and others.) 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. 3077	Re: Benefits for old-age, blind, and disabled.....	Amdt. 1127 to H.R. 17550
To amend the Internal Revenue Code of 1954 to authorize an incentive tax credit allowable with respect to facilities to control water and air pollution, to encourage the construction of such facilities	S. 4130	(Introduced by Mr. Kennedy for himself and others.) Health Resources Deve'opment Account	Amdt 1147 to H.R. 17550
		(Introduced by Mr. Prouty for himself and Mr. Saxbe.) Provides minimum annual income benefits for the aged.....	Amdt. 1181 to H.R. 17550

SCHWEIKER

<p>(Introduced by Mr. Goodell for himself and others.) To provide appropriations for sharing of Federal revenues with States and certain cities and urban counties.....</p>	<p>S. 50</p>	<p>(Introduced by Mr. Scott for himself and others.) To authorize a family assistance plan providing basic benefits to low-income families with children, to provide incentives for employment and training to improve the capacity for employment of members of such families, to achieve greater uniformity of treatment of recipients under the Federal-State public assistance programs and to otherwise improve such programs, and for other purposes</p>	<p>S. 2086</p>
<p>(Introduced by Mr. Bayh for himself and others.) To amend title II of the Social Security Act to increase the annual amount individuals are permitted to earn without suffering deductions from the insurance benefits payable to them under such title.....</p>	<p>S. 472</p>	<p>(Introduced by Mr. Hartke for himself and others.) To amend title II of the Social Security Act to increase, in the case of individuals having 40 or more quarters of coverage, the number of years which may be disregarded in computing such individual's average monthly wage, and to provide that, for benefit computation purposes, a man's insured status and average monthly wage will be figured on the basis of an age-62 cut-off (the same as presently provided in the case of women)....</p>	<p>S. 3035</p>
<p>(Introduced by Mr. Byrd of West Virginia for himself and Mr. Schweiker.) To amend the Internal Revenue Code of 1954 to increase the amount of credit allowable for investment in property used to protect the health of miners.....</p>	<p>S. 625</p>	<p>(Introduced by Mr. Ribicoff for himself and others.) 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>S. 3077</p>
<p>(Introduced by Mr. Hartke for himself and others.) To provide for orderly trade in iron and steel mill products</p>	<p>S. 1104</p>	<p>(Introduced by Mr. McIntyre for himself and others.) To provide for orderly trade in textile articles and articles of leather footwear, and for other purposes.....</p>	<p>S. 3723</p>
<p>(Introduced by Mr. Randolph for himself and others.) To amend title II of the Social Security Act to eliminate the reduction in disability insurance benefits which is presently required in the case of an individual receiving workmen's compensation benefits.....</p>	<p>S. 1781</p>	<p>(Introduced by Mr. McGee for himself and others.) To amend the Internal Revenue Code with respect to ammunition recordkeeping requirements.....</p>	<p>S. 3724</p>
<p>(Introduced by Mr. Hartke 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>	<p>S. 2518</p>	<p>(Introduced by Mr. Scott for himself and others.) To amend title XVIII of the Social Security Act to provide medicare benefits (financed from general revenues) for disabled coal miners without regard to their age.....</p>	<p>S. 4306</p>
<p>(Introduced by Mr. Bennett for himself and others.) To modify ammunition recordkeeping requirements</p>	<p>S. 2718</p>	<p>To amend the Internal Revenue Code of 1954 to permit a taxpayer to deduct expenses incurred in traveling outside the United States to obtain information concerning a member of his immediate family who is missing in action, or who is or may be held prisoner, in the Vietnam conflict, and for other purposes.....</p>	<p>S. 4437</p>
<p>(Introduced by Mr. Prouty for himself and others.) To provide an incentive for private employers to provide job training programs, including programs for individuals lacking skill or training necessary for steady employment, by allowing an income tax credit for the expenses of such programs</p>	<p>S. 2709</p>		
<p>(Introduced by Mr. Scott for himself and Mr. Schweiker) To amend title 38, United States Code, to increase the amount payable on burial and funeral expenses.....</p>	<p>S. 2813</p>		
<p>To provide for the orderly marketing of flat glass imported into the United States by affording foreign supplying nations a fair share of the growth or change in the U.S. flat glass market.....</p>	<p>S. 2082</p>		
<p>(Introduced by Mr. Mathias for himself and others.) To establish a commission to report upon the condition and future of American policy respecting all aspects of international trade and tariffs</p>	<p>S.J. Res. 153</p>		

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AMENDMENTS

(Introduced by Mr. Percy for himself and others.) Provides grants to States for acquisition and construction of day-care facilities.....	Amdt. 267 to S. 2986
(Introduced by Mr. Yarbrough for himself and others.) Re: Political activities of private foundations	Amdt. 332 to H.R. 13270
(Introduced by Mr. McGovern for himself and others.) Provides a new plan for simplified food stamp distribution for recipients of family assistance benefits or aid to the aged, blind, and disabled	Amdt. 582 to H.R. 16311
(Introduced for himself and others.) Re: Exemption from taxes for certain religious groups.....	Amdt. 949 to H.R. 17550
(Introduced by Mr. Williams of Delaware for himself and others.) Re: textile and footwear quotas..	Amdt. 1158 to H.R. 17750

SCOTT

(Introduced by Mr. Pearson for himself and others) To provide incentives for the establishment of new or expanded job producing industrial and commercial establishments in rural areas.....	S. 15	(Introduced by Mr. Ribicoff for himself and others) To amend the Internal Revenue Code of 1954 to encourage the abatement of water and air pollution by permitting the amortization for income tax purposes of the cost of abatement works over a period of 36 months.....	S. 1705
(Introduced by Mr. McCarthy for himself and others) To amend the Internal Revenue Code of 1954 to extend the head of household benefits to unmarried widows and widowers, and individuals who have attained age 35 and who have never been married or who have been separated or divorced for 3 years or more, who maintain their own households	S. 35	(Introduced by Mr. Kennedy for himself and others) To amend the Sugar Act of 1948 to terminate the quota for South Africa.....	S. 1858
(Introduced by Mr. Goodell for himself and others) To provide appropriations for sharing of Federal revenues with States and certain cities and urban counties.....	S. 50	(Introduced by Mr. Hartke for himself and others.) To amend title XVIII of the Social Security Act to include dental care, eye care, dentures, eyeglasses, and hearing aids among the benefits provided by the insurance program established by part B of such title.....	S. 1896
(Introduced by Mr. Cotton for himself and others) To provide for the orderly trade in manufactured products	S. 864	(Introduced by Mr. Cotton for himself and others.) To amend the Internal Revenue Code of 1954 to encourage the construction of facilities to control water and air pollution by allowing a tax credit for expenditures incurred in constructing such facilities and by permitting the deduction, or amortization over a period of 1 to 5 years, of such expenditures	S. 1942
To amend the Internal Revenue Code of 1954 so as to allow a deduction for certain amounts paid by a taxpayer for tuition and fees in providing a higher education for himself, his spouse and his dependents.....	S. 1098	(Introduced by Mr. Bennett for himself and others.) To amend the Tariff Schedules of the United States with respect to rate of duty on whole skins of mink.....	S. 2168
(Introduced by Mr. Metcalf for himself and others) To amend title II of the Social Security Act so as to provide that the definition of the term "disability," as employed therein, shall be the same as that in effect prior to the enactment of the Social Security Amendments of 1967.....	S. 1132	(Introduced by Mr. Prouty for himself and others) To amend part B of title XVIII of the Social Security Act to include prescribed drugs among the items and services covered under the supplementary medical insurance program for the aged....	S. 2184
(Introduced by Mr. Hartke for himself and others.) To provide for orderly trade in iron and steel mill products	S. 1161	(Introduced by Mr. Hartke 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. 2518
(Introduced by Mr. Bayh for himself and others) To amend title XVIII of the Social Security Act so as to eliminate, in certain cases, the requirement that an insured individual have first been admitted to a hospital in order to qualify under such title for the extended care services provided thereunder	S. 1209	(Introduced by Mr. Yarborough for himself and others) To amend title 38 of the United States Code so as to entitle veterans of World War I and their widows and children to pension on the same basis as veterans of Spanish-American War and their widows and children, respectively.....	S. 2658
(Introduced by Mr. Muskie for himself and others) To provide for the orderly marketing of articles imported into the United States, to establish a flexible basis for the adjustment by the U.S. economy to expanded trade, and to afford foreign supplying nations a fair share of the growth or change in the U.S. market.....	S. 1462	(Introduced by Mr. Bennett for himself and others) To modify ammunition recordkeeping requirements	S. 2718
(Introduced by Mr. Baker for himself and others) To provide for the sharing with the State and local governments of a portion of the tax revenues received by the United States.	S. 1634	(Introduced by Mr. Hartke for himself and Mr. Scott) To amend the Antidumping Act, 1921, as amended	S. 2748
(Introduced by Mr. Randolph for himself and others.) To amend title II of the Social Security Act to eliminate the reduction in disability insurance benefits which is presently required in the case of an individual receiving workmen's compensation benefits.....	S. 1781	(Introduced by Mr. Prouty for himself and others.) To provide an incentive for private employers to provide job training programs, including programs for individuals lacking skill or training necessary for steady employment, by allowing an income tax credit for the expenses of such programs	S. 2769

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To amend title 38 of the United States Code to provide a paraplegia rehabilitation allowance of \$100 per month for veterans of World War I, World War II, or the Korean conflict.....	S. 2800	(Introduced by Mr. Magnuson for himself and others) To provide additional Federal assistance in connection with the construction, alteration, or improvement of the airway system, air carrier and general purpose airports, airport terminals, and related facilities, and for other purposes.....	S. 3108
(Introduced for himself and Mr. Schweiker) To amend title 38, United States Code, to increase the amount payable on burial and funeral expenses	S. 2813	(Introduced by Mr. Thurmond for himself and others) To provide for orderly trade in textile articles.....	S. 3615
(Introduced by Mr. Baker for himself and others) To restore balance in the federal form of government in the United States; to provide both the encouragement and resources for State and local government officials to exercise leadership in solving their own problems; to achieve a better allocation of total public resources; and to provide for the sharing with State and local governments of a portion of the tax revenue received by the United States.....	S. 2948	To prevent a decrease in the dependency and indemnity compensation of any dependent parent of a deceased veteran or in the pension of any veteran or widow of a veteran as a result of the increase in social security benefits provided for by the Social Security Amendments of 1960.....	S. 3700
(Introduced by Mr. Williams of Delaware for himself and others.) To amend the Social Security Act to provide an increase in benefits under the old-age, survivors, and disability insurance program, provide for automatic benefit increases thereafter in the event of future increases in the cost of living, provide for future automatic increases in the earnings and contribution base, and for other purposes	S. 2973	(Introduced by Mr. McIntyre for himself and others) To provide for orderly trade in textile articles and articles of leather footwear, and for other purposes.....	S. 3723
(Introduced by Mr. Dominick for himself and others.) 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. 2979	(Introduced by Mr. McGee for himself and others.) To amend the Internal Revenue Code with respect to ammunition recordkeeping requirements.....	S. 3724
(Introduced for himself and others) To authorize a family assistance plan providing basic benefits to low-income families with children, to provide incentives for employment and training to improve the capacity for employment of members of such families, to achieve a greater uniformity of treatment of recipients under the Federal-State public assistance programs and to otherwise improve such programs, and for other purposes.....	S. 2986	To provide for fiscal responsibility through the establishment of a limitation on budget expenditures and net lending (budget outlays) for the fiscal year 1971, and for other purposes.....	S. 4292
(Introduced by Mr. Hartke for himself and others.) To amend title II of the Social Security Act to increase, in the case of individuals having 40 or more quarters of coverage, the number of years which may be disregarded in computing such individual's average monthly wage, and to provide that, for benefit computation purposes, a man's insured status and average monthly wage will be figured on the basis of an age-62 cutoff (the same as presently provided in the case of women)....	S. 3035	(Introduced by Mr. Scott for himself and others.) To amend title XVIII of the Social Security Act to provide medicare benefits (financed from general revenues) for disabled coal miners without regard to their age.....	S. 4306
(Introduced by Mr. Ribicoff for himself and others.) 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. 3077		

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AMENDMENTS

(Introduced by Mr. Moss for himself and others.) Re: Reduced rate of withholding on earnings paid to employees who are students.....	Amdt. 254 to H.R. 13270
(Introduced by Mr. Yarborough for himself and others.) Re: Political activities of private foundations	Amdt. 332 to H.R. 13270
Re: Charitable contributions made to private foundations	Amdt. 361 to H.R. 13270
Re: Sales of private foundations nonvoting stock....	Amdt. 372 to H.R. 13270
(Introduced by Mr. Hartke for himself and others.) Re: Exclusion of "Advance study or research institutions" from provisions applicable to private foundations	Amdt. 386 to H.R. 13270
Re: Private foundation technical change.....	Floor amdt. to H.R. 13270
(Introduced by Mr. Williams of Delaware for himself and Mr. Scott.) Directs the Secretary of the Treasury to issue bonds with 10- or 20-year maturity yielding 6% interest.....	Amdt. 575 to H.R. 14705
(Introduced by Mr. Prouty for himself and others.) Re: minimum social security benefits.....	Amdt. 696 to H.R. 17550
(Introduced by Mr. Prouty for himself and others.) Re: special monthly payments for social security benefits	Amdt. 697 to H.R. 17750
(Introduced by Mr. Prouty for himself and others.) Re: income limitation for social security.....	Amdt. 698 to H.R. 17550
Re: Social security benefit increases.....	Amdt. 1168 to H.R. 17550

MRS. SMITH OF MAINE

(Introduced by Mr. McCarthy for himself and others.) To amend the Internal Revenue Code of 1954 to extend the head of household benefits to unmarried widows and widowers, and individuals who have attained age 35 and who have never been married or who have been separated or divorced for 3 years or more, who maintain their own households -----	S. 85
(Introduced by Mr. Cotton for himself and others.) To provide for the orderly trade in manufactured products -----	S. 864
(Introduced by Mr. Cotton for himself and others.) To amend the Internal Revenue Code of 1954 to encourage the construction of facilities to control water and air pollution by allowing a tax credit for expenditures incurred in constructing such facilities and by permitting the deduction, or amortization over a period of 1 to 5 years, of such expenditures -----	S. 1942
(Introduced by Mr. Hartke 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. 2518
(Introduced by Mr. Prouty for himself and others) To provide an incentive for private employers to provide job training programs, including programs for individuals lacking skill or training necessary for steady employment, by allowing an income tax credit for the expenses of such programs -----	S. 2769
(Introduced by Mr. Montoya for himself and others.) To provide for the imposition of a duty on excessive imports of potassium chloride or muriate of potash-----	S. 2883
(Introduced by Mr. McIntyre for himself and others.) To provide for orderly trade in textile articles and articles of leather footwear, and for other purposes-----	S. 3723

AMENDMENTS

(Introduced by Mr. Tower for himself and others.) To repeal sec. 7275 of the Internal Revenue Code of 1954, relating to amounts to be shown on airline tickets and advertising-----	S. 4041
(Introduced by Mr. Gurney for himself and others) Re: Certain expansions and improvements of the Nation's airport and airway system-----	Amdt. 516 to H R 14465
Exempts noncommercial aviation aircraft from the airway user tax-----	Amdt. 524 to H.R. 14465
Exempts poundage part of user tax on aircraft with seating capacity of more than six adults-----	Amdt. 525 to H R. 14465

SPARKMAN

		AMENDMENTS	
<p>To amend the Internal Revenue Code of 1954 to permit individuals receiving civil service retirement annuities to elect to have income tax deducted and withheld from their annuity payments -----</p> <p>(Introduced by Mr. Metcalf for himself and others.) To amend title II of the Social Security Act so as to provide that the definition of the term "disability," as employed therein, shall be the same as that in effect prior to the enactment of the Social Security Amendments of 1967-----</p> <p>(Introduced by Mr. Hartke for himself and others) To provide for orderly trade in iron and steel mill products -----</p> <p>(Introduced by Mr. Bennett for himself and Mr. Sparkman.) Relating to the income tax treatment of certain distributions pursuant to the Bank Holding Company Act of 1969-----</p> <p>To amend the Internal Revenue Code of 1954 to permit ministers to be treated as self-employed individuals for pension plan purposes-----</p> <p>(Introduced by Mr. Bennett for himself and others) To modify ammunition recordkeeping requirements -----</p> <p>(Introduced by Mr. Dominick for himself and others.) 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>(Introduced by Mr. Ribicoff for himself and others.) 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>(Introduced by Mr. Eastland for himself and others.) To amend the Internal Revenue Code of 1954 with respect to the tax-exempt status of, and the deductibility of contributions to, certain private schools -----</p> <p>(Introduced by Mr. McIntyre for himself and others) To provide for orderly trade in textile articles and articles of leather footwear, and for other purposes-----</p>	<p>S. 525</p> <p>S. 1132</p> <p>S. 1164</p> <p>S. 1665</p> <p>S. 2603</p> <p>S. 2718</p> <p>S. 2979</p> <p>S. 3077</p> <p>S. 3335</p> <p>S. 3723</p>	<p>Provides a small business exemption to the repeal of the investment tax credit-----</p> <p>Re: Certain required distributions of specified properties made by savings and loans companies-----</p> <p>Re: Real estate depreciation-----</p> <p>(Introduced by Mr. Mansfield for Mr. Sparkman.) Re: Small business exception to repeal of investment tax credit-----</p> <p>(Introduced by Mr. Bible for himself and others) Re: Small Business exception to repeal of Investment Tax Credit-----</p> <p>(Introduced for himself and others.) Re: Exempts States and municipalities from the requirement that they register with the Securities and Exchange Commission any industrial development bonds which they propose to issue-----</p> <p>(Introduced for himself and Mr. McCarthy) Re: Real estate depreciation-----</p> <p>(Introduced for himself and Mr. McCarthy) Re: Real estate depreciation-----</p> <p>Re: Tax treatment of bad debt deductions of financial institutions-----</p> <p>Re: Tax treatment of bad debt reserves of mutual thrift institutions-----</p> <p>(Introduced for himself and Mr. Allen) Re: Definition of private foundations-----</p> <p>(Introduced for himself and Mr. Tower.) Re: Real estate depreciation-----</p> <p>(Introduced for himself and Mr. Allen.) Re: Nursing home care-----</p> <p>Re: Payments to widows at 50-----</p>	<p>Amdt. 71 to H R. 12200</p> <p>Amdt. 202 to H R. 13270</p> <p>Amdt. 245 to H R. 13270</p> <p>Amdt. 258 to H R. 13270</p> <p>Amdt. 339 to H.R. 13270</p> <p>Amdt. 358* to H.R. 13270</p> <p>Amdt. 362 to H R. 13270</p> <p>Amdt. 363 to H.R. 13270</p> <p>Amdt. 365 to H.R. 13270</p> <p>Amdt. 366 to H R. 13270</p> <p>Amdt. 370 to H R. 13270</p> <p>Amdt. 407 to H R. 13270</p> <p>Amdt. 507 to H R. 17550</p> <p>Amdt. 903 to H R. 17550</p>

*See also action on H.R. 14705.

SPONG

(Introduced by Mr. Pearson for himself and others.)
 To provide incentives for the establishment of
 new or expanded job-producing industrial and
 commercial establishments in rural areas----- S. 15

(Introduced by Mr. Bayh for himself and others.)
 To amend title II of the Social Security Act to
 increase the annual amount individuals are per-
 mitted to earn without suffering deductions from
 the insurance benefits payable to them under such
 title ----- S. 472

SENATE JOINT RESOLUTIONS

(Introduced by Mr. Mathias for himself and
 and others.) To establish a commission to report
 upon the condition and future of American policy
 respecting all aspects of international trade and
 tariffs ----- S.J. Res. 153

STEVENS

(Introduced by Mr. Pearson for himself and others) To provide incentives for the establishment of new or expanded job-producing industrial and commercial establishments in rural areas.....	S. 15	To amend the Internal Revenue Code of 1954 to provide that the basic amount of each personal exemption shall be \$1,000 and to provide for an- nual adjustments in such amounts to compensate for differentials in the cost of living in the var- ious internal revenue districts.....	S. 1908
(Introduced by Mr. Montoya for himself and others.) To amend the Internal Revenue Code of 1954 to provide that the first \$5,000 received as civil service retirement annuity from the United States or any agency thereof shall be excluded from gross income.....	S. 422	(Introduced by Mr. Metcalf for himself and others) To amend the Social Security Act to extend to Indians of all tribes, under all of the existing pub- lic assistance programs, the special additional Federal matching payments presently provided only for certain specified tribes under certain specified programs.....	S. 2265
(Introduced by Mr. Bayh for himself and others.) To amend title II of the Social Security Act to increase the annual amount individuals are per- mitted to earn without suffering deductions from the insurance benefits payable to them under such title	S. 472	(Introduced by Mr. Hatfield for himself and Mr. Stevens) To amend the Tariff Schedules of the United States to provide that the amount of groundfish imported into the United States shall not exceed the average annual amount thereof imported during 1963 and 1964.....	S. 2313
(Introduced by Mr. Montoya for himself and others.) To amend title XVIII of the Social Security Act so as to include, among other health insurance benefits covered under pt. B thereof, coverage of certain drugs.....	S. 763	To exempt certain State-owned passenger vessels from the requirement of paying for overtime serv- ices of customs officers and employees.....	S. 2366
(Introduced by Mr. Miller for himself and others.) To amend title II of the Social Security Act to provide cost-of-living increases in the insurance benefits payable thereunder.....	S. 817	(Introduced by Mr. Hartke 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. 2518
To amend the Internal Revenue Code of 1954 to allow a deduction for certain funeral expenses...	S. 1047	(Introduced by Mr. Inouye for himself and others) To amend the Internal Revenue Code of 1954 to provide the same tax exemption for servicemen in and around Korea as is presently provided for those in Vietnam.....	S. 2680
(Introduced by Mr. Metcalf for himself and others.) To amend title I of the Social Security Act so as to provide that the definition of the term "dis- ability," as employed therein, shall be the same as that in effect prior to the enactment of the Social Security Amendments of 1967.....	S. 1132	(Introduced by Mr. Bennett for himself and others.) To modify ammunition recordkeeping require- ments	S. 2718
(Introduced by Mr. Magnuson for himself and others.) To permit a compact or agreement be- tween the several States relating to taxation of multistate taxpayers.....	S. 1198	To amend the Internal Revenue Code of 1954 to permit certain employees to establish qualified pension plans for themselves in the same manner as if they were self-employed.....	S. 2736
(Introduced by Mr. Percy for himself and Mr. Ste- vens.) To amend title XIX of the Social Security Act to provide that, under any State plan ap- proved thereunder, there shall not be taken into account the financial responsibility of any individ- ual in determining eligibility for assistance under such plan of such individual's blind or perman- ently and totally disabled child who has attained age 21.....	S. 1251	To expand the definition of deductible moving ex- penses incurred by an employee.....	S. 2739
(Introduced by Mr. Muskie for himself and oth- ers.) To provide for the orderly marketing of arti- cles imported into the United States, to establish a flexible basis for the adjustment by the U.S. economy to expanded trade, and to afford foreign supplying nations a fair share of the growth or change in the U.S. market.....	S. 1462	To amend the Internal Revenue Code of 1954 to re- move the limitations on the deductibility of ex- penses for care of dependents incurred to enable a taxpayer to be gainfully employed.....	S. 2760
(Introduced by Mr. Talmadge for himself and others.) To amend ch 13 of title 33, United States Code, to increase the dependency and indemnity compensation for widows and children, and for other purposes.....	S. 1471	(Introduced by Mr. Prouty for himself and others.) To provide an incentive for private employers to provide job training programs, including pro- grams for individuals lacking skill or training necessary for steady employment, by allowing an income tax credit for the expenses of such programs	S. 2769

STEVENS—Continued

(Introduced by Mr. Magnuson for himself and others) To permit a compact between the several States relating to taxation of multistate taxpayers for States not entering into this compact ; to require certain sellers to collect sales and use taxes ; and for other related purposes.....	S. 2804	(Introduced by Mr. Bellmon for himself and others.) To establish a Commission on Oil Imports as an independent agency of the Government, to authorize the Commission to impose quotas on imports of petroleum and petroleum products, and for other purposes	S. 3468
To amend the Internal Revenue Code of 1954 to require the issuance of certificates of release of tax liens and the filing of such certificates in the same offices in which the notices of such liens are filed..	S. 2879	(Introduced for himself and others) To impose statutory quotas on imports of petroleum and petroleum products, and to impose reciprocal duties on petroleum and petroleum products imported from foreign countries which impose duties on petroleum and petroleum products produced in the United States.....	S. 3477
(Introduced by Mr. Baker for himself and others.) To restore balance in the federal form of government in the United States, to provide both the encouragement and resources for State and local government officials to exercise leadership in solving their own problems; to achieve a better allocation of total public resources; and to provide for the sharing with State and local governments of a portion of the tax revenue received by the United States.....	S. 2948	(Introduced by Mr. McIntyre for himself and others) To provide for orderly trade in textile articles and articles of leather footwear, and for other purposes.....	S. 3723
(Introduced by Mr. Dominick for himself and others) 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. 2979	(Introduced by Mr. McGee for himself and others) To amend the Internal Revenue Code with respect to ammunition recordkeeping requirements	S. 3724
(Introduced by Mr. Scott for himself and others.) To authorize a family assistance plan providing basic benefits to low-income families with children, to provide incentives for employment and training to improve the capacity for employment of members of such families, to achieve greater uniformity of treatment of recipients under the Federal-State public assistance programs and to otherwise improve such programs, and for other purposes	S. 2986	To amend the Internal Revenue Code of 1954 to require notice and hearing prior to levy upon the salary or wages of an individual.....	S. 3769
(Introduced by Mr. Hartke for himself and others) To amend title II of the Social Security Act to increase, in the case of individuals having 40 or more quarters of coverage, the number of years which may be disregarded in computing such individual's average monthly wage, and to provide that, for benefit computation purposes, a man's insured status and average monthly wage will be figured on the basis of an age-62 cutoff (the same as presently provided in the case of women).....	S. 3035	(Introduced by Mr. Bible for himself and others) To amend the Internal Revenue Code of 1954 to provide income tax simplification, reform, and relief for small business.....	S. 4039
(Introduced by Mr. Talmadge for himself and others) To amend title 38, United States Code, to increase the rates of compensation for disabled veterans, and for other purposes.....	S. 3348	To authorize the issuance of U.S. conservation savings bonds in order to afford an opportunity for the people of the United States, through the purchase of such bonds, to participate in the financing of programs to conserve and improve the Nation's environment.....	S. 4050
(Introduced by Mr. Talmadge for himself and others) To amend title 38, United States Code, to increase the income limitations applicable to non-service-connected pension for veterans and widows, to increase the income limitations applicable to dependency and indemnity compensation for dependent parents, and to liberalize the rates of such pension and such dependency and indemnity compensation.....	S. 3385		

STEVENS—Continued

AMENDMENTS

Provides an exemption from the repeal of the investment tax credit for property used in producing mines, well, and other natural deposits.....	Amdt. 74 to H.R. 12290
Provides exemptions to the repeal of the investment tax credit for small businesses, intrastate pipeline property, and property located in a depressed area.....	Amdt. 75 to H.R. 12290
Provides exemptions to the repeal of the investment tax credit to property located in a depressed area.....	Amdt. 102 to H.R. 12290
Provides an exemption from the repeal of the investment tax credit to property that is intrastate pipeline property.....	Amdt. 103 to H.R. 12290
Provides an exemption from the repeal of the investment tax credit to property placed in service of a small business concern.....	Amdt. 104 to H.R. 12290
(Introduced by Mr. Percy for himself and others) Provides grants to States for acquisition and construction of day-care facilities.....	Amdt. 207 to S. 2980
(Introduced by Mr. Moss for himself and others.) Re: Reduced rate of withholding on earnings paid to employees who are students.....	Amdt. 254 to H.R. 13270
(Introduced by Mr. Ellender for himself and Mr. Stevens) Re: Oil and gas depletion allowance..	Amdt. 290 to H.R. 13270
Re: Depressed area investment exception to repeal of investment tax credit.....	Amdt. 380 to H.R. 13270
Retains present exemption for State and local government employees from the airport and airway user charges.....	Amdt. 478 to H.R. 14465
(Introduced for himself, and others) Relative to charges for overtime services by customs officials for arriving or departing aircraft from the United States.....	Amdt. 479 to H.R. 14465
Supersedes amendment 478 above.....	Amdt. 517 to H.R. 14465
(Introduced by Mr. Metcalf for himself and others.) Re. Public assistance for Indians.....	Amdt. 796 to H.R. 16311
(Introduced by Mr. Miller for himself and Mr. Stevens.) Family assistance Plan—Cost of living..	Amdt. 1009 to H.R. 17550
(Introduced by Mr. Metcalf for himself and others.) Family Assistance Plan—Indians.....	Amdt. 1109 to H.R. 17550
(Introduced by Mr. Metcalf for himself and others.) Family Assistance Plan—Indians.....	Amdt. 1110 to H.R. 17550

SYMINGTON

AMENDMENTS

(Introduced by Mr. Hartke for himself and others.)

Re: Exclusion of "Advance study or research institutions" from provisions applicable to private foundations ----- Amdt. 386 to H.R. 13270

Re: Social security coverage for policemen and firemen in State of Missouri ----- Amdt. 974 to H.R. 17550

TALMADGE

<p>(Introduced by Mr. Pearson for himself and others.) To provide incentives for the establishment of new or expanded job-producing industrial and commercial establishments in rural areas.....</p>	<p>S. 15</p>	<p>(Introduced for himself and others.) To amend title 38, United States Code, to increase the income limitations applicable to non-service-connected pension for veterans and widows, to increase the income limitations applicable to dependency and indemnity compensation for dependent parents, and to liberalize the rates of such pension and such dependency and indemnity compensation</p>	<p>S. 3385</p>
<p>To allow a credit against income tax, or a deduction from gross income as the taxpayer may elect, for certain political contributions made by individuals.....</p>	<p>S. 331</p>	<p>(Introduced by Mr. McIntyre for himself and others.) To provide for orderly trade in textile articles and articles of leather footwear, and for other purposes.....</p>	<p>S. 3723</p>
<p>(Introduced by Mr. Muskie for himself and others.) To provide for the orderly marketing of articles imported into the United States, to establish a flexible basis for the adjustment by the U.S. economy to expanded trade, and to afford foreign supplying nations a fair share of the growth or change in the U.S. market.....</p>	<p>S. 1462</p>	<p>(Introduced by Mr. McGee for himself and others.) To amend the Internal Revenue Code with respect to ammunition recordkeeping requirements</p>	<p>S. 3724</p>
<p>(Introduced for himself and others.) To amend ch. 13 of title 38, United States Code, to increase dependency and indemnity compensation for widows and children, and for other purposes....</p>	<p>S. 1471</p>		
<p>(Introduced for himself and Mr. Cranston.) To amend ch. 19 of title 38, United States Code, in order to increase from \$10,000 to \$15,000 the amount of servicemen's group life insurance for members of the uniformed service.....</p>	<p>S. 1479</p>		
<p>(Introduced by Mr. Hartke 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>	<p>S. 2518</p>		
<p>(Introduced by Mr. Bennett for himself and others.) To modify ammunition recordkeeping requirements</p>	<p>S. 2718</p>		
<p>To amend the Internal Revenue Code of 1954 to allow a credit against income tax for certain expenses of employee training programs and for certain wages and salaries of individuals employed under work incentive programs.....</p>	<p>S. 3156</p>		
<p>(Introduced by Mr. Eastland for himself and others.) To amend the Internal Revenue Code of 1954 with respect to the tax-exempt status of, and the deductibility of contributions to, certain private schools.....</p>	<p>S. 3335</p>		
<p>(Introduced for himself and others.) To amend title 38, United States Code, to increase the rates of compensation for disabled veterans, and for other purposes.....</p>	<p>S. 3341</p>		
<p>(Introduced for himself and others.) To amend title 38, United States Code, to increase the rates of compensation for disabled veterans, and for other purposes</p>	<p>S. 3348</p>		

AMENDMENTS

<p>Providing extension of DIC to certain widows whose husbands were insured under NSLI program on a premium-free basis, and a 10% increase in payments to orphans where no widow is entitled.....</p>	<p>Amdt. 404 to H.R. 10106</p>
<p>Re: Political activities of tax-exempt organizations..</p>	<p>Floor amdt. to H.R. 13270</p>
<p>Changes title of bill from "Family Assistance Act of 1970" to "Welfare Expansion Act of 1970".....</p>	<p>Amdt. 624 to H.R. 10311</p>
<p>Re: revision of H.R. 16311.....</p>	<p>Amdt. 788 to H.R. 16311</p>

THURMOND

(Introduced by Mr. Pearson for himself and others.) To provide incentives for the establishment of new or expanded job-producing industrial and commercial establishments in rural areas.....	S. 15	(Introduced by Mr. Baker for himself and others) To restore balance in the federal form of government in the United States; to provide both the encouragement and resources for State and local government officials to exercise leadership in solving their own problems; to achieve a better allocation of total public resources; and to provide for the sharing with State and local governments of a portion of the tax revenue received by the United States.....	S. 2048
(Introduced by Mr. Hartke for himself and others.) To provide for orderly trade in iron and steel mill products	S. 1104	(Introduced by Mr. Dominick for himself and others) 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. 2070
(Introduced by Mr. Magnuson for himself and others.) To permit a compact or agreement between the several States relating to taxation of multistate taxpayers.....	S. 1198	(Introduced by Mr. Ribicoff for himself and others.) 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. 3077
To permit a taxpayer carrying on a trade or business in the conduct of which 10 or less persons are engaged to elect to take a standard deduction, in lieu of itemized deductions, for expenses attributable to such trade or business.....	S. 1257	(Introduced for himself and others) To provide for orderly trade in textile articles.....	S. 3615
To amend the Internal Revenue Code of 1954 to provide a 20-percent credit against the individual income tax for certain educational expenses incurred at an institution of higher education.....	S. 1258	(Introduced by Mr. McIntyre for himself and others) To provide for orderly trade in textile articles and articles of leather footwear, and for other purposes.....	S. 3723
(Introduced by Mr. Montoya for himself and others.) To extend to the personnel of the U.S.S. <i>Pueblo</i> the provisions of the Internal Revenue Code of 1954 relating to combat pay of members of the Armed Forces.....	S. 1487	(Introduced by Mr. McGee for himself and others) To amend the Internal Revenue Code with respect to ammunition recordkeeping requirements	S. 3724
(Introduced by Mr. Baker for himself and others.) To provide for the sharing with the State and local governments of a portion of the tax revenues received by the United States.....	S. 1634	(Introduced for himself and others.) For the relief of the estate of Martha W. Brice.....	S. 3854
(Introduced by Mr. Ribicoff for himself and others.) To amend the Internal Revenue Code of 1954 to encourage the abatement of water and air pollution by permitting the amortization for income tax purposes of the cost of abatement works over a period of 36 months.....	S. 1795	AMENDMENTS	
(Introduced by Mr. Cotton for himself and others.) To amend the Internal Revenue Code of 1954 to encourage the construction of facilities to control water and air pollution by allowing a tax credit for expenditures incurred in constructing such facilities and by permitting the deduction, or amortization over a period of 1 to 5 years, of such expenditures	S. 1942	(Introduced by Mr. Percy for himself and others) Provides grants to States for acquisition and construction of day-care facilities.....	Amdt 267 to S. 2086
(Introduced by Mr. Hartke 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. 2518	(Introduced by Mr. Moss for himself and others) Re: Reduced rate of withholding on earnings paid to employees who are students.....	Amdt. 254 to H R 13270
(Introduced by Mr. Bennett for himself and others.) To modify ammunition recordkeeping requirements	S. 2718	(Introduced by Mr. Dominick for himself and others.) Re: Tax credit for expenses of higher education	Amdt 313 to H R 13270
(Introduced by Mr. Prouty for himself and others.) To provide an incentive for private employers to provide job training programs, including programs for individuals lacking skill or training necessary for steady employment, by allowing an income tax credit for the expenses of such programs	S. 2769	(Introduced by Mr. Curtis for himself and others) Suspends recent congressional pay raise until Federal budget is balanced.....	Amdt 743 to H R 17802
		(Introduced by Mr. Tydings for himself and others.) Re: Exemption of State fairs from tax on unrelated business income.....	Amdt 968 to H R. 17550
		Re. Text of Trade Act of 1970 (H.R. 18970) as reported by the House Ways and Means Committee..	Amdt 1009 to H R 17550
		(Introduced by Mr. Hollings for himself and Mr. Thurmond.) For the relief of the estate of Martha W. Brice.....	Amdt 1107 to H R. 16199
		(Introduced by Mr. Hollings for himself and Mr. Thurmond) For the relief of the estate of Martha W. Brice.....	Amdt. 1108 to H.R. 17473

TOWER

To provide for the appointment of an advisory committee to recommend improvements in and simplification of Federal tax return forms.....	S. 630	(Introduced by Mr. Baker for himself and others.) To restore balance in the federal form of government in the United States; to provide both the encouragement and resources for State and local government officials to exercise leadership in solving their own problems; to achieve a better allocation of total public resources; and to provide for the sharing with State and local governments of a portion of the tax revenue received by the United States.....	S. 2948
(Introduced by Mr. Hartke for himself and others.) To provide for orderly trade in iron and steel mill products	S. 1164	For the relief of Ecaterini N. Economopoulou	S. 2964
(Introduced by Mr. Magnuson for himself and others.) To permit a compact or agreement between the several States relating to taxation of multistate taxpayers.....	S. 1198	(Introduced by Mr. Dominick for himself and others.) 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. 2979
(Introduced by Mr. Miller for himself and others.) To amend title II of the Social Security Act to increase the amount of earnings permitted each year without deductions from the insurance benefits payable thereunder.....	S. 1361	To amend the Internal Revenue Code of 1954, as amended	S. 3252
To amend the Internal Revenue Code of 1954 to provide a 15-year period for carryover of losses arising from expropriation of property by governments of foreign countries.....	S. 1378	(Introduced by Mr. McGee for himself and others) To amend the Internal Revenue Code with respect to ammunition recordkeeping requirements	S. 3724
To amend sec. 107 of the Internal Revenue Code of 1954 relating to exclusion of rental allowances by ministers of the gospel.....	S. 1379	To repeal sec. 7275 of the Internal Revenue Code of 1954, relating to amounts to be shown on airline tickets and advertising.....	S. 4041
(Introduced by Mr. Baker for himself and others) To provide for the sharing with the State and local governments of a portion of the tax revenues received by the United States.....	S. 1634	(Introduced by Mr. Long for himself and others.) To provide limitations on the importation of sulfur	S. 4075
(Introduced by Mr. Ribicoff for himself and others.) To amend the Internal Revenue Code of 1954 to encourage the abatement of water and air pollution by permitting the amortization for income tax purposes of the cost of abatement works over a period of 36 months.....	S. 1795	To improve the method of taxing capital gains.....	S. Con. Res 82
(Introduced by Mr. Cotton for himself and others) To amend the Internal Revenue Code of 1954 to encourage the construction of facilities to control water and air pollution by allowing a tax credit for expenditures incurred in constructing such facilities and by permitting the deduction, or amortization over a period of 1 to 5 years, of such expenditures	S. 1942		
(Introduced by Mr. Hartke 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. 2518		
(Introduced by Mr. Bennett for himself and others) To modify ammunition recordkeeping requirements	S. 2718		
(Introduced by Mr. Prouty for himself and others.) To provide an incentive for private employers to provide job training programs, including programs for individuals lacking skill or training necessary for steady employment, by allowing an income tax credit for the expenses of such programs	S. 2769		
(Introduced by Mr. Magnuson for himself and others) To permit a compact between the several States relating to taxation of multistate taxpayers for States not entering into this compact; to require certain sellers to collect sales and use taxes; and for other related purposes.....	S. 2804		

TOWER—Continued

AMENDMENTS

(Introduced by Mr. Fannin for himself and others.)	
Re: Contributions of a professional service organization to a pension, profit-sharing, or stock bonus plan.....	Amdt. 296 to H.R. 13270
Re: Real estate depreciation.....	Amdt. 297 to H R. 13270
Re: Real estate depreciation.....	Amdt. 298 to H R 13270
Re: Foreign income.....	Amdt. 299 to H.R. 13270
Re: Corporate surtax exemption.....	Amdt. 300 to H.R. 13270
Re: Retained production payments on the sale of mineral properties (ABC transactions).....	Amdt. 311 to H.R. 13270
Re: Foreign expropriation losses.....	Amdt 312 to H.R. 13270
(Introduced by Mr. Dominick for himself and others.)	
Re: Tax Credit for expenses of higher education	Amdt. 318 to H R 13270
(Introduced by Mr. Sparkman for himself and Mr. Tower.)	
Re: Real estate depreciation.....	Amdt. 407 to H.R. 13270
(Introduced by Mr. Gurney for himself and others.)	
Re: Certain expansions and improvements of the Nation's airport and airway system.....	Amdt. 516 to H.R. 14405
Includes food stamp allotment in category of income to be considered in determining eligibility for family assistance.....	Amdt. 601 to H.R. 16311
Provides reduction of \$500 (rather than \$300) in family assistance plan if a parent refused employment	Amdt. 602 to H.R. 16311
Re: Definition of hospital under certain conditions..	Amdt. 920 to H.R. 17550

TYDINGS

(Introduced by Mr. Pearson for himself and others.) To provide incentives for the establishment of new or expanded job-producing industrial and commercial establishments in rural areas.....	S. 15	(Introduced by Mr. Harris for himself and others.) To amend the Social Security Act so as to revise certain provisions thereof relating to public assistance which were enacted or amended by the Social Security Amendments of 1967, to improve the program of aid to families with dependent children established by title IV of such act, and for other purposes.....	S. 1900
(Introduced by Mr. Bayh for himself and others.) To amend title II of the Social Security Act to increase the annual amount individuals are permitted to earn without suffering deductions from the insurance benefits payable to them under such title	S. 472	To remit a share of Federal tax revenues to State and local governments, and to establish a Commission for Federalism to allot such revenues and to report on their use to the Congress.....	S. 1965
(Introduced by Mr. Montoya for himself and others.) To amend title XVIII of the Social Security Act so as to include, among other health insurance benefits covered under pt. B thereof, coverage of certain drugs	S. 763	(Introduced by Mr. Muskie for himself and others.) To amend the Internal Revenue Code of 1954 to deny the use of percentage depletion for oil and gas wells located outside the United States.....	S. 2103
(Introduced by Mr. Metcalf for himself and others.) To amend title II of the Social Security Act so as to provide that the definition of the term "disability," as employed therein, shall be the same as that in effect prior to the enactment of the Social Security Amendments of 1967.....	S. 1132	To amend the Internal Revenue Code of 1954 to raise needed additional revenues by tax reform.....	S. 2211
(Introduced by Mr. Bayh for himself and others.) To amend title XVIII of the Social Security Act so as to eliminate, in certain cases, the requirement that an insured individual have first been admitted to a hospital in order to qualify under such title for the extended care services provided thereunder	S. 1200	(Introduced by Mr. Magnuson for himself and others.) To promote the foreign policy and security of the United States by providing authority to negotiate commercial agreements with Communist countries, and for other purposes.....	S. 2283
To amend the Tariff Act of 1930 to remove the prohibition against importing articles for preventing conception	S. 1537	(Introduced by Mr. Hartke 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. 2518
(Introduced by Mr. Montoya for himself and others.) To amend title 38, United States Code, to deem veterans who were prisoners of war to have service-connected disabilities.....	S. 1607	(Introduced by Mr. Hartke for himself and others.) To amend title II of the Social Security Act to increase, in the case of individuals having 40 or more quarters of coverage, the number of years which may be disregarded in computing such individual's average monthly wage, and to provide that, for benefit computation purposes, a man's insured status and average monthly wage will be figured on the same basis of an age-62 cutoff (the same as presently provided in case of women.....	S. 3035
(Introduced by Mr. Rubicoff for himself and others.) To amend the Internal Revenue Code of 1954 to encourage the abatement of water and air pollution by permitting the amortization for income tax purposes of the cost of abatement works over a period of 36 months.....	S. 1795	(Introduced by Mr. Talmadge for himself and others.) To amend title 38, United States Code, to increase the rates of compensation for disabled veterans, and for other purposes.....	S. 3348
To amend sec. 5517 of title 5, United States Code, to authorize certain agreements relating to withholding of State income taxes.....	S. 1815	To amend the Internal Revenue Code of 1954 to provide relief of certain individuals 65 years of age and over who own or rent their homes, through a system of income tax credits and refunds.....	S. 3131
(Introduced by Mr. Cotton for himself and others.) To amend the Internal Revenue Code of 1954 to encourage the construction of facilities to control water and air pollution by allowing a tax credit for expenditures incurred in constructing such facilities and by permitting the deduction, or amortization over a period of 1 to 5 years, of such expenditures	S. 1942	(Introduced by Mr. Mondale for himself and others.) To prevent further increases in the monthly premium payable for supplementary medical insurance under pt. B of the medicare program established by title XVIII of the Social Security Act, and for other purposes.....	S. 3307
(Introduced by Mr. Harris for himself and others.) To amend title IV of the Social Security Act to repeal the provisions limiting the number of children with respect to whom Federal payments may be made under the program of aid to families with dependent children.....	S. 1959	To amend the Internal Revenue Code of 1954 by imposing a tax on the transfer of explosives to persons who may lawfully possess them and to prohibit possession of explosives by certain persons	S. 3865

TYDINGS—Continued

To permit a State to elect to use funds from the highway trust funds for purposes of urban mass transportation -----

To provide that income from entertainment activities held in conjunction with a public fair conducted by an organization described in sec. 501(c) shall not be "unrelated trade or business" income and shall not affect the tax exemption of the organization -----

To provide for greater flexibility of Federal transportation funding; to permit the States to elect to use a portion of the funds received from certain Federal trust funds to meet local transportation priorities; and to create an Urban Mass Transportation Trust Fund -----

		AMENDMENTS	
S. 3900	Provides that the gift tax rates would be increased to the present level of the estate tax rates-----		Amdt. 81 to H.R. 12290
	Provides that property acquired from a decedent will have the same basis as that of the decedent--		Amdt. 82 to H.R. 12290
	Re: Tax treatment of inherited property-----		Amdt. 333 to H.R. 13270
S. 4158	(Introduced by Mr. Yarborough for himself and others.) Re: Political activities of private foundations -----		Amdt. 332 to H.R. 13270
	Re: Amortization of pollution control facilities---		Amdt. 376 to H.R. 13270
S. 4258	Re: Amortization deduction for air and water pollution control facilities-----		Amdt. 377 to H.R. 13270
	Re: Pollution control facility exception to repeal of investment tax credit-----		Amdt. 379 to H.R. 13270
	(Introduced by Mr. McGovern for himself and others.) Provides a new plan for simplified food stamp distribution for recipients of family assistance benefits or aid to the aged, blind, and disabled -----		Amdt. 582 to H.R. 16311
	Exempts from excise tax, purchase or transfer of up to 6 pounds of black powder and up to 1,000 percussion caps used in firing of antique firearms for the National Muzzle Loading Rifle Association.		Amdt. 733 to S 3865
	(Introduced by Mr. Williams of New Jersey for himself and others) Social Security Amendments of 1970 -----		Amdt. 756 to H R. 17550
	Re: Tax credit, not to exceed \$300, to persons 65 years of age or over, under certain conditions-----		Amdt. 881 to H.R. 17550
	Re: Training of nursing home administrators-----		Amdt. 882 to H.R. 17550
	(Introduced for himself and others.) Re: Exemption of State fairs from tax on unrelated business income -----		Amdt. 968 to H.R. 17550

WILLIAMS of Delaware

AMENDMENTS

<p>To amend the Internal Revenue Code of 1954 to limit the maximum rate of percentage depletion to a rate of 20 percent.....</p>	<p>S. 31</p>	<p>Re: Oil and gas depletion allowance.....</p>	<p>Amdt. 291 to H.R. 13270</p>
<p>To remove the limitations on the rates of interest or investment yield on Government bonds</p>	<p>S. 32</p>	<p>Re: Hard minerals depletion allowance.....</p>	<p>Amdt. 292 to H.R. 13270</p>
<p>To provide for an exclusion from gross income in the case of compensation for members of the U.S.S. Pueblo</p>	<p>S. 1579</p>	<p>Re: Capital gains treatment for livestock held for draft, dairy, or breeding purposes.....</p>	<p>Amdt. 293 to H.R. 13270</p>
<p>To deny tax-exempt status to private foundations and organizations engaging in improper transactions with certain Government officials, and to impose an income tax of 100 percent on income received by such officials and former officials from such foundations and organizations.....</p>	<p>S. 2075</p>	<p>(Introduced by Mr. Gore for himself and Mr. Williams of Delaware.) Re: Rehabilitation expenditures for used real estate, pollution control facilities, and railroad rolling stock.....</p>	<p>Amdt. 389 to H.R. 13270</p>
<p>To terminate the investment credit, to reduce and extend the tax surcharge, to limit expenditures, and for other purposes.....</p>	<p>S. 2110</p>	<p>Re: Tax treatment of investment income of private foundations</p>	<p>Amdt. 408 to H.R. 13270</p>
<p>(Introduced for himself and Mr. Dirksen.) To amend the Internal Revenue Code of 1954 to make qualification under State law a prerequisite to registration under the narcotic drug and marihuana laws; to eliminate the provision permitting payment of tax to acquire marihuana by unregistered persons, and for other related purposes</p>	<p>S. 2657</p>	<p>(Introduced for himself and Mr. Mansfield) Provides for free tours of the Capitol.....</p>	<p>Floor amdt to H.R. 13270</p>
<p>To provide for the recapture of accelerated depreciation on real property.....</p>	<p>S. 2680</p>	<p>Re: Bonds and original issue discount.....</p>	<p>Floor amdt. to H.R. 13270</p>
<p>To provide for the repeal of capital gains treatment for sales of livestock.....</p>	<p>S. 2681</p>	<p>Re: Use of Zip Code statistics.....</p>	<p>Floor amdt to H.R. 13270</p>
<p>To provide for the removal of interest rate ceiling on certain Government bonds and to provide for the issuance of U.S. savings and retirement bonds..</p>	<p>S. 2682</p>	<p>Re: Percentage depletion.....</p>	<p>Floor amdt to H.R. 13270</p>
<p>(Introduced for himself and Mr. Case) To deny an income tax deduction for a charitable contribution by a public official of his collection of letters and other papers, and to limit the tax benefits of other gifts to charity of certain property which was appreciated in value.....</p>	<p>S. 2683</p>	<p>Re: Social security benefit increases.....</p>	<p>Floor amdt to H.R. 13270</p>
<p>(Introduced for himself and others) To amend the Social Security Act to provide an increase in benefits under the old-age, survivors, and disability insurance program, provide for automatic benefit increases thereafter in the event of future increases in the cost of living, provide for future automatic increases in the earnings and contribution base, and for other purposes.....</p>	<p>S. 2973</p>	<p>Re: Recommital of H R 13270 to Committee on Finance</p>	<p>Floor amdt. to H.R. 13270</p>
<p>To amend the Internal Revenue Code of 1954 to further protect the privacy of individual taxpayers, and for other purposes.....</p>	<p>S. 3314</p>	<p>Directs the Secretary of the Treasury to issue bonds with 10- or 20-year maturity yielding 6% interest.....</p>	<p>Amdt. 557 to H.R. 14705</p>
<p>To reduce budget outlays by restructuring or terminating certain outmoded or uneconomic Federal programs.....</p>	<p>S. 3593</p>	<p>(Introduced for himself and Mr. Scott.) Directs the Secretary of the Treasury to issue bonds with 10- or 20-year maturity yielding 6% interest</p>	<p>Amdt. 575 to H.R. 14705</p>
		<p>(Introduced for himself and Mr. Ribicoff) Creates the office of Inspector General for Health Administration in the Department of Health, Education, and Welfare.....</p>	<p>Amdt. 714 to H.R. 17550</p>
		<p>(Introduced by Mr. Curtis for himself and others.) Suspends recent congressional pay raise until Federal budget is balanced.....</p>	<p>Amdt. 743 to H.R. 17802</p>
		<p>(Introduced by Mr. Williams of Delaware for himself and others) Re: Textile and footwear quotas..</p>	<p>Amdt. 1158 to H.R. 17550</p>

WILLIAMS of New Jersey

(Introduced by Mr. Montoya for himself and others.) To exempt the National Park Service from certain employee limitations.....	S. 18	To amend title II of the Social Security Act to increase the amount of earnings permitted each year without deductions from benefits thereunder..	S. 2273
(Introduced by Mr. Metcalf for himself and others.) To amend title II of the Social Security Act so as to provide that the definition of the term "disability," as employed therein, shall be the same as that in effect prior to the enactment of the Social Security Amendments of 1967.....	S. 1132	To amend title II of the Social Security Act so as to provide that remarriage shall not disqualify an individual from receiving widow's or widower's benefits thereunder.....	S. 2274
To amend the Internal Revenue Code of 1954 so as to increase the amount of the deduction for each personal exemption to \$900,000 to remove the limitations on the deduction of medical expenses, to allow a deduction for expenses of transportation to and from work, and for other purposes.....	S. 1403	(Introduced by Mr. Magnuson for himself and others.) To promote the foreign policy and security of the United States by providing authority to negotiate commercial agreements with Communist countries, and for other purposes.....	S. 2283
(Introduced by Mr. Montoya for himself and others.) To amend title 38, United States Code, to deem veterans who were prisoners of war to have service-connected disabilities.....	S. 1607	(Introduced by Mr. Hartke 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. 2518
(Introduced by Mr. Kennedy for himself and others.) To amend the Sugar Act of 1948 to terminate the quota for South Africa.....	S. 1858	(Introduced by Mr. Hartke for himself and others.) To amend title II of the Social Security Act to increase, in the case of individuals having 40 or more quarters of coverage, the number of years which may be disregarded in computing such individual's average monthly wage, and to provide that, for benefit computation purposes, a man's insured status and average monthly wage will be figured on the basis of an age-62 cutoff (the same as presently provided in the case of women)....	S. 3035
(Introduced by Mr. Harris for himself and others.) To amend title IV of the Social Security Act to repeal the provisions limiting the number of children with respect to whom Federal payments may be made under the program of aid to families with dependent children.....	S. 1959	(Introduced by Mr. Ribicoff for himself and others.) 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. 3077
(Introduced by Mr. Harris for himself and others.) To amend the Social Security Act so as to revise certain provisions thereof relating to public assistance which were enacted or amended by the Social Security Amendments of 1967, to improve the program of aid to families with dependent children established by title IV of such act, and for other purposes.....	S. 1980	(Introduced for himself and others.) To amend the Social Security Act to provide increases in benefits under the old-age, survivors, and disability insurance program, to provide health insurance benefits for the disabled, and for other purposes..	S. 3100
(Introduced by Mr. Metcalf for himself and others.) To amend the Social Security Act to extend to Indians of all tribes, under all of the existing public assistance programs, the special additional Federal matching payments presently provided only for certain specified tribes under certain specified programs.....	S. 2265	To amend title XVIII of the Social Security Act to authorize payment under the program of health insurance for the aged for services furnished an individual by a household aide (in such individual's home) as part of a home health service plan..	S. 3333
To amend title II of the Social Security Act to permit the payment of benefits to a married couple on their combined earnings record where that method of computation produces a higher combined benefit.....	S. 2270	(Introduced by Mr. Bible for himself and others.) To amend the Internal Revenue Code of 1954 to provide income tax simplification, reform, and relief for small business.....	S. 4039
To provide for the conduct of certain studies by the Secretary of Health, Education, and Welfare, with respect to the insurance program established by title II of the Social Security Act.....	S. 2271	(Introduced for himself and others.) To adjust the amounts of retirement income for which a tax credit is allowable under the Internal Revenue Code of 1954 in order to provide benefits thereunder comparable with tax benefits accorded social security recipients.....	S. 4345
To amend title II of the Social Security Act to increase the amount of the insurance benefits payable to widows and widowers.....	S. 2272		

WILLIAMS of New Jersey—Continued

AMENDMENTS

Re: Statute of limitations on assessment and collection of tax.....	Amdt. 95 to H.R. 12290
	Amdt. 96 to
Re: Transportation expenses as a deductible item.....	H.R. 12290
	Amdt. 97 to
Re: Income tax credit for State and local real property taxes.....	H.R. 12290
	Amdt. 98 to
Re: Repeal of limit on medical and dental expense in computing itemized deductions.....	H.R. 12290
	Amdt. 99 to
Re: Personal exemption increase to \$900.....	H.R. 12290
(Introduced by Mr. Moss for himself and others.)	
Re: Reduced rate of withholding on earnings paid to employees who are students.....	Amdt. 254 to H.R. 13270
(Introduced by Mr. Long for himself and others)	
Re: Social security benefit increases.....	Amdt. 367 to H.R. 13270
	Amdt. 488 to
Relative to selection of site for airport.....	S. 3108
(Introduced for himself and Mr. Case.) Re: Certain expansions and improvements of the Nation's airport and airways system.....	Amdt. 513 to H.R. 14465
(Introduced by Mr. McGovern for himself and others.) Provides a new plan for simplified food stamp distribution for recipients of family assistance benefits or aid to the aged, blind, and disabled	Amdt. 582 to H.R. 16311
(Introduced for himself and others.) Social Security Amendments of 1970.....	Amdt. 756 to H.R. 17550
(Introduced by Mr. Harris for himself and others)	
Family Assistance Plan—Employee protection....	Amdt. 1111 to H.R. 17550

YARBOROUGH

(Introduced by Mr. Montoya for himself and others.) To exempt the National Park Service from certain employee limitations.....	S. 18	(Introduced by Mr. Montoya for himself and others.) To amend title 38, United States Code, to deem veterans who were prisoners of war to have service-connected disabilities.....	S. 1607
(Introduced by Mr. Goodell for himself and others.) To provide appropriations for sharing of Federal revenues with States and certain cities and urban counties.....	S. 50	To amend the Internal Revenue Code of 1954 to increase from \$600 to \$1,200 the personal income tax exemptions of a taxpayer (including the exemption for a spouse, the exemptions for a dependent, and the additional exemptions for old age and blindness).....	S. 1717
(Introduced by Mr. Montoya for himself and others.) To amend the Internal Revenue Code of 1954 to provide that the first \$5,000 received as civil service retirement annuity from the United States or any agency thereof shall be excluded from gross income.....	S. 422	Introduced by Mr. Anderson for himself and others.) To amend title XVIII of the Social Security Act so as to include chiropractor's services among the benefits provided by the insurance program established by part B of such title.....	S. 1812
(Introduced by Mr. Bayh for himself and others.) To amend title II of the Social Security Act to increase the annual amount individuals are permitted to earn without suffering deductions from the insurance benefits payable to them under such title.....	S. 472	(Introduced by Mr. Harris for himself and others.) To amend the Internal Revenue Code of 1954 to increase the minimum standard deduction.....	S. 1828
(Introduced by Mr. Metcalf for himself and others.) To amend the Internal Revenue Code of 1954 so as to limit the amount of deductions attributable to the business of farming which may be used to offset nonfarm income.....	S. 500	(Introduced by Mr. Harris for himself and others.) To amend the Internal Revenue Code of 1954 to reduce and extend the tax surcharge and to suspend the investment credit during the remaining period of applicability of the tax surcharge....	S. 1829
(Introduced by Mr. Montoya for himself and others.) To amend title XVIII of the Social Security Act so as to include, among other health insurance benefits covered under pt. B thereof, coverage of certain drugs.....	S. 763	(Introduced by Mr. Hartke for himself and others.) To amend title XVIII of the Social Security Act to include dental care, eye care, dentures, eyeglasses, and hearing aids among the benefits provided by the insurance program established by part B of such title.....	S. 1896
(Introduced by Mr. Metcalf for himself and others.) To amend title II of the Social Security Act so as to provide that the definition of the term "disability," as employed therein, shall be the same as that in effect prior to the enactment of the Social Security Amendments of 1967.....	S. 1132	(Introduced by Mr. Harris for himself and others.) To amend title IV of the Social Security Act to repeal the provisions limiting the number of children with respect to whom Federal payments may be made under the program of aid to families with dependent children.....	S. 1959
(Introduced by Mr. Magnuson for himself and others.) To permit a compact or agreement between the several States relating to taxation of multistate taxpayers.....	S. 1198	(Introduced by Mr. Harris for himself and others.) To amend the Social Security Act so as to revise certain provisions thereof relating to public assistance which were enacted or amended by the Social Security Amendments of 1967, to improve the program of aid to families with dependent children established by title IV of such act, and for other purposes.....	S. 1960
(Introduced by Mr. Dodd for himself and others.) To amend title XVIII of the Social Security Act to provide for the coverage, under the supplementary medical insurance benefits program established by part B of such title, of 1 routine physical checkup each year for individuals insured under such program.....	S. 1208	(Introduced by Mr. Metcalf for himself and others.) To amend the Social Security Act to extend to Indians of all tribes, under all of the existing public assistance programs, the special additional Federal matching payments presently provided only for certain specified tribes under certain specified programs.....	S. 2265
(Introduced by Mr. Bayh for himself and others.) To amend title XVIII of the Social Security Act so as to eliminate, in certain cases, the requirement that an insured individual have first been admitted to a hospital in order to qualify for the extended care services provided thereunder.....	S. 1209	(Introduced by Mr. McGovern for himself and others.) To impose an excess profits tax on the income of corporations during the present emergency.....	S. 2271
To amend title XVIII of the Social Security Act so as to include drugs among the benefits provided under the supplementary medical insurance program established by pt. B of such title and to eliminate the \$50 deductible presently imposed as a condition to the receipt of benefits under such program.....	S. 1450	(Introduced by Mr. Magnuson for himself and others.) To promote the foreign policy and security of the United States by providing authority to negotiate commercial agreements with Communist countries, and for other purposes.....	S. 2283

YARBOROUGH—Continued

		AMENDMENTS	
(Introduced by Mr. Hartke 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. 2518	(Introduced by Mr. McGovern for himself and others.) Providing for a 37% excess profits tax..	Amdt. 91 to H.R. 12290
To amend title 38 of the United States Code so as to entitle veterans of World War I and their widows and children to pension on the same basis as veterans of the Spanish-American War and their widows and children, respectively.....	S. 2658	Re: Personal exemption increase.....	Amdt. 197 to H.R. 13270
(Introduced by Mr. Metcalf for himself and others.) To amend the Internal Revenue Code of 1954 to provide the same tax exemption for servicemen in and around Korea as is presently provided for those in Vietnam.....	S. 2689	(Introduced by Mr. Gore for himself and others.) Re: Low-income allowance, increase in the standard deduction, and reduction in tax rates.....	Amdt. 254 to H.R. 13270
(Introduced for himself and others.) To increase the availability of guaranteed home loan financing for veterans and to increase the income of the national service life insurance fund.....	S. 3008	(Introduced for himself and others.) Re: Political activities of private foundations.....	Amdt. 304 to H.R. 13270
(Introduced by Mr. Hartke for himself and others.) To amend title II of the Social Security Act to increase, in the case of individuals having 40 or more quarters of coverage, the number of years which may be disregarded in computing such individual's average monthly wage, and to provide that, for benefit computation purposes, a man's insured status and average monthly wage will be figured on the basis of an age-62 cutoff (the same as presently provided in the case of women)....	S. 3035	(Introduced by Mr. Gore for himself and others.) Re: Personal exemption increase.....	Amdt. 332 to H.R. 13270
(Introduced by Mr. Talmadge for himself and others.) To amend title 38, United States Code, to increase the rates of compensation for disabled veterans, and for other purposes.....	S. 3348	(Introduced by Mr. Gore for himself and others.) Re: Personal exemption increase.....	Amdt. 337 to H.R. 13270
To amend title 38, United States Code, so as to provide that social security benefits shall be disregarded in determining eligibility for or the amount of dependency and indemnity compensation of dependent parents or in determining eligibility for or the amount of non-service-connected pension of veterans and widows of veterans.....	S. 3559	Re: Investment tax credit.....	Amdt. 351 to H.R. 13270
(Introduced by Mr. Kennedy for himself and others.) To create a health security program....	S. 4297	Re: Definition of "debt-financed property".....	Amdt. 383 to H.R. 13270
		(Introduced by Mr. McGovern for himself and others.) Provides a new plan for simplified food stamp distribution for recipients of family assistance benefits or aid to the aged, blind, and disabled.....	Amdt. 582 to H.R. 16311
		(Introduced by Mr. Laxbe for himself and others.) To require monthly welfare payment of \$155 (less other income) for persons age 72 and over..	Amdt. 600 to H.R. 16311
		Re: importation of certain jet engines.....	Amdt. 775 to H.R. 9183
		(Introduced by Mr. Metcalf for himself and others.) Re: Public Assistance for Indians.....	Amdt. 796 to H.R. 16311
		(Introduced for himself and others.) Re: Professional nursing requirement for approval of hospitals under medicare.....	Amdt. 943 to H.R. 17550
		(Introduced by Mr. Metcalf for himself and others.) Family Assistance Plan—Indians.....	Amdt. 1109 to H.R. 17550
		(Introduced by Mr. Metcalf for himself and others.) Family Assistance Plan—Indians.....	Amdt. 1110 to H.R. 17550
		(Introduced by Mr. Kennedy for himself and others.) Health Resources Development Account.....	Amdt. 1147 to H.R. 17550
		(Introduced by Mr. Harris for himself and others.) Deletes committee amendment prohibiting use of Federal funds used to defeat provisions of the Social Security Act.....	Amdt. 1171 to H.R. 17750

YOUNG of North Dakota

- (Introduced by Mr. Pearson for himself and others.)
To provide incentives for the establishment of new or expanded job-producing industrial and commercial establishments in rural areas S. 15
- (Introduced by Mr. McGee for himself and others.) To amend the Internal Revenue Code of 1938 to extend the head of household exemption to unmarried widows and widowers, and individuals who have attained age 35 and who have never been married or who have been separated or divorced for 3 years or more, who maintain their own households S. 35
- (Introduced by Mr. Bayh for himself and others.) To amend title II of the Social Security Act to increase the annual amount individuals are permitted to earn without suffering deductions from the insurance benefits payable to them under such title S. 472
- (Introduced by Mr. Hartke for himself and others.) To provide for orderly trade in iron and steel mill products S. 1164
- (Introduced by Mr. Magnuson for himself and others.) To permit a compact or agreement between the several States relating to taxation of multistate taxpayers S. 1198
- To extend the provisions of sec. 403(b) of the Internal Revenue Code of 1954 to employees of public hospitals S. 2511
- (Introduced by Mr. Hartke 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. 2518
- (Introduced by Mr. Bennett for himself and others.) To modify ammunition recordkeeping requirements S. 2718
- (Introduced by Mr. Magnuson for himself and others.) To permit a compact between the several States relating to taxation of multistate taxpayers for States relating to entering into this compact; to require certain sellers to collect sales and use taxes; and for other related purposes S. 2804
- To amend sec. 314(k) of title 38, United States Code, in order to provide for a statutory payment of \$47 a month to a veterans who has lost the use of a lung or kidney as the result of a service-connected disability S. 2897
- (Introduced by Mr. Baker for himself and others.) To restore balance in the federal form of government in the United States; to provide both the encouragement and resources for State and local government officials to exercise leadership in solving their own problems; to achieve a better allocation of total public resources; and to provide for the sharing with State and local governments of a portion of the tax revenue received by the United States S. 2948
- (Introduced by Mr. Dombick for himself and others.) 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. 2979
- (Introduced by Mr. McGee for himself and others.) To amend the Internal Revenue Code with respect to ammunition recordkeeping requirements S. 3724

YOUNG of Ohio

(Introduced by Mr. Metcalf for himself and others.) To amend the Internal Revenue Code of 1954 so as to limit the amount of deductions attributable to the business of farming which may be used to offset nonfarm income.....	S. 500	(Introduced by Mr. Muskie for himself and others.) To amend the Internal Revenue Code of 1954 to deny the use of percentage depletion for oil and gas wells located outside the United States.....	S. 2103
(Introduced by Mr. Metcalf for himself and others.) To amend title II of the Social Security Act so as to provide that the definition of the term "disability," as employed therein, shall be the same as that in effect prior to the enactment of the Social Security Amendments of 1967.....	S. 1132	(Introduced by Mr. McGovern for himself and others.) To impose an excess profits tax on the income of corporations during the present emergency	S. 2277
(Introduced by Mr. Muskie for himself and others.) To provide for the orderly marketing of articles imported into the United States, to establish a flexible basis for the adjustment by the U.S. economy to expanded trade, and to afford foreign supplying nations a fair share of the growth or change in the U.S. market.....	S. 1462	(Introduced by Mr. Magnuson for himself and others.) To promote the foreign policy and security of the United States by providing authority to negotiate commercial agreements with Communist countries, and for other purposes.....	S. 2283
To amend the Internal Revenue Code of 1954 to increase the amount of the deduction for each personal exemption to \$1,000.....	S. 1800	(Introduced by Mr. Hartke 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. 2518
(Introduced by Mr. Harris for himself and others.) To amend the Internal Revenue Code of 1954 to impose a minimum income tax, to require the allocation of deductions allowed to individuals in certain circumstances, and for other purposes....	S. 1827	(Introduced by Mr. Montoya for himself and others.) To provide for the imposition of a duty on excessive imports of potassium chloride or muriate of potash.....	S. 2883
(Introduced by Mr. Harris for himself and others.) To amend the Internal Revenue Code of 1954 to increase the minimum standard deduction.....	S. 1828	(Introduced by Mr. Mondale for himself and others.) To prevent further increases in the monthly premium payable for supplementary medical insurance under pt. B of the medicare program established by title XVIII of the Social Security Act, and for other purposes.....	S. 3307
(Introduced by Mr. Harris for himself and others.) To amend the Internal Revenue Code of 1954 to reduce and extend the tax surcharge and to suspend the investment credit during the remaining period of applicability of the tax surcharge....	S. 1829	(Introduced by Mr. Harris for himself and others.) To amend the Social Security Act to provide for a national program of basic income benefits to individuals and families in need thereof.....	S. 3433
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Charitable contributions, S. 1827, S. 2039, S 2075, S. 2211, S 2645, S 2647, S. 2683, S 2805, S 3335, amdt. 59, 64, 65, 66, 76, and com amdt. to H R 9951, H R 13270, amdt. 93 to H R. 12290, com amdt. to H R. 13270.

Child care limitations removed in certain cases, S 2760

Citrus groves, to deny deduction for amounts attributable to start-up expenses, S. 2773, amdt. 375 to H R. 13270

Cooperative housing corporation tenant-stockholder, S. 1827, S 2211, amdt. 307, 381 to H.R. 13270.

Cuban expropriation losses, H R 18693, S 1378, amdt. 313 to H R. 13270.

Depletion allowance, S 31, S. 1522, S 1773, S. 2091, S 2103, com amdt. to H R. 13270, amdt. 73, 78 to H R. 12290, amdt. 157, 158, 247, 290, 291, 292, 295, 311, 318, 336 to H R. 13270.

Depreciation allowance, S 15, S 1773, S 2110, S. 2211, S 2640, H R 12290, amdt. 245, 247, 297, 298, 344, 348, 349, 362, 363, 407 to H.R. 13270, com amdt. to H.R. 13270.

Education expenses, S 1098, S 1258, S 2646, S 2866, S 2999, S. 3027, S. 3077.

Expenses incurred in seeking information concerning family members who are or who may be prisoners of war, S 4437.

Expenses incurred up to \$20 per day, not in excess of 21 days, for one visit per year between member of the U.S. Armed Forces and his family, S. 1725.

Farmers, S. 500, S. 1560, S 2039, S 2211, S 2646, S. 2647, S 2805, H.R. 13270, amdt. 70, 78, 79, 93 to H.R. 12290, amdt. 139, 250, 315, 359, 375 to H.R. 13270.

Funeral expenses, certain ones up to \$2,500, S 1047

Insurance companies' reserves required by State law for catastrophes or insolvencies, S 1649

Interest, allocation of between taxable and nontaxable income, S 1827, S. 2211, H R. 13270

Interest on funds borrowed for investment purposes, limitation on deduction, H R 13270.

Low income allowance:

Additional deduction for persons with income below poverty level (HEW standards), H.R. 12290, S 2805, H.R. 13270

Medical expenses, S. 1403, S. 1564, S. 1827, S 2139, S. 2211, S. 2862, S. 3851.

Moving expenses, S. 2739, S. 2805, H.R. 13270, com amdt. to H R. 13270, H.R. 17917.

Net operating losses, S 1378, H R 18693

Perpetual care fund expenses of taxable cemetery corporations, S. 4601.

Deductions (income tax)—Continued

Political contributions, to allow up to:

\$100, S. 331, S. 722.

\$500, S. 1692.

Pollution control equipment, S. 3772, com. amdt. to H.R. 13270.

State and local utility taxes, to allow, S. 838.

State policemen, to allow meal expenses, S. 1821.

Standard deduction:

Minimum raised to \$600 plus \$100 for each allowable exemption from present \$200 plus \$100, S. 1105, S. 1522, S. 1828, S. 2095.

Minimum standard replaced by low-income allowance of \$1,000, amdt. 338 to H.R. 13270.

Minimum standard replaced by low-income allowance of \$1,100, H.R. 13270, amdt. 330 to H.R. 13270.

Regular standard raised to 14 percent, with maximum of \$1,800, from present 10 percent with maximum of \$1,000, S. 1105, S. 1522, S. 2645, S. 2905.

Regular standard raised to 15%, with maximum of \$2,500, S. 2805.

Regular standard raised to 15%, with \$2,000 ceiling over 3-year period, H.R. 13270.

Small business, to provide, S. 1257.

Taxes, allocation of between taxable and nontaxable income, S. 1827, S. 2211.

Transportation expenses of disabled to and from work up to \$600, S. 2790, amdt. 144, 234, 306, 327 to H.R. 13270.

Transportation of disabled to and from work, S. 1069.

Transportation to and from work, up to \$400 or 5 percent of adjusted gross income, whichever is the lesser, to be deducted, S. 1403, amdt. 96 to H.R. 12290.

25 percent of salaries paid to employees from local, low-income families for taxpayers investing in certain rural job development projects, S. 15.

Worthless securities, S. 2578, H.R. 19369.

Dependency and indemnity compensation (See Veterans).

Depletion allowance (income tax):

Carved-out and retained production payments to be considered as mortgage loans, S. 2645, H.R. 13270, amdt. 73, 79 to H.R. 12290.

Minimum income tax, adjustment for, S. 1773, S. 1827, S. 2211, S. 2647, S. 2805, com. amdt. to H.R. 13270.

Net income limitation, S. 2646, H.R. 13270, com. amdt. to H.R. 13270, Williams (Del.) floor amdt. to H.R. 13270.

Ordinary treatment processes extended to minerals mined for synthetic oil and gas, S. 2641.

Percentage depletion:

Hard mineral rates reduced approximately 25%, amdt. 292 to H.R. 13270.

Limited as to gross income, amdt. 73, 78 to H.R. 12290.

Limited to amount of cost basis for the property, amdt. 247 to H.R. 13270.

Oil shale, rate extended, H.R. 13270, com. amdt. to H.R. 13270, amdt. 157 to H.R. 13270.

Molybdenum rates increased to 23%, amdt. 318 to H.R. 13270.

Depletion allowance (income tax)—Continued

Percentage depletion—Continued

Petroleum rates reduced to 20 percent, S. 1522, S. 2110, H.R. 13270, amdt. 291 to H.R. 13270.

Petroleum rates reduced to 15 percent, S. 2030, S. 2211, amdt. 78 to H.R. 12290, amdt. 295 to H.R. 13270.

Petroleum rates reduced to 13½ percent by 1971, S. 2646.

Petroleum rates reduced to 23 percent, com. amdt. to H.R. 13270.

Petroleum rates retained at 27½ percent, amdt. 290 to H.R. 13270.

"Plowback" equivalent to depletion deduction claimed required, amdt. 252 to H.R. 13270.

Rates changed as follows: Oil and gas, 20 percent; sulfur, uranium, and specified minerals from domestic deposits, 17 percent; gold, silver, oil shale, copper, and iron ore from domestic deposits, 15 percent; certain remaining minerals, 11 percent; asbestos, coal, sodium chloride, etc., 17 percent; clay, shale, and slate for specified uses, 5 percent; and gravel, sand, and other minerals, 4 percent, H.R. 13270.

Repealed, S. 2091, S. 2645, S. 4310.

Repealed for oil and gas wells located outside U.S., S. 2103, amdt. 73 to H.R. 12290, amdt. 336 to H.R. 13270.

Repealed, when basis of property reaches zero, S. 2805, amdt. 93 to H.R. 12290.

Repeals prohibition against percentage depletion for minerals extracted from inexhaustible sources, amdt. 158 to H.R. 13270.

Retained production payments on the sale of mineral properties, amdt. 311 to H.R. 13270, Moss floor amdt. to H.R. 13270.

Depreciation allowance (income tax):

Holding period for recapture extended from present 10 years to 20 years, S. 2110, S. 2680.

Minimum income tax, adjustment for, S. 1773, S. 1827, S. 2211, com. amdt. to H.R. 13270.

Primary residence, maximum, \$600, S. 3179.

Property acquired with funds accruing from the violation of criminal laws limited to straightline method of depreciation, amdt. 314 to H.R. 13270.

Real estate, rules revised, H.R. 13270, com. amdt. to H.R. 13270, amdt. 247, 297, 298, 348, 349, 362, 363, 407 to H.R. 13270.

Miller floor amdt. to H.R. 13270.

Recapture of at time of sale, S. 2647.

Reduction in useful life of property to ¾ of its regular useful life, S. 15.

Regulated industries, new rules for, H.R. 13270, com. amdt. to H.R. 13270.

Straight-line method for buildings (except for low and middle income housing), S. 2646, S. 2805, amdt. 93 to H.R. 12290.

Disability, non-service-connected (See Veterans).

Disability, OASDI:

Blind persons, certain requirements eliminated, H R. 17550.
 Blind persons eligible with 6 quarters of coverage, S. 2518.
 Brain tumor, special eligibility rules, S. 2524.
 Childhood disability benefits if disability begins before age 22, S. 2973, S. 3100, H.R. 17550.
 Defined as inability to engage in usual occupation, persons 55 or older, S. 2174, S. 3100, amdt. 756 to H R 17550.
 Defined in terms of employment available "within reasonable distance" of individual's residence, amdt. 1159 to H R 17550.
 Reduce waiting period to 3 months, S. 2174, S. 3100.
 Restores definition as contained in act prior to Social Security Amendments of 1967, S. 1132, S. 2424.
 Widows, any age, without actuarial reduction, S. 3100.
 Workmen's compensation, limitation increased to 100%, H.R. 17550.
 Workmen's compensation, repeal limitation on disability benefits when individual receives, S. 1781, S. 2424, amdt. 1116 to H.R. 17550.
 12-month duration of disability, repealed, S. 3100.

Disability, service-connected (See Veterans).**Drug imports:**

Suspension of trade with nations permitting illicit trade in, H.R. 18970, com. amdt. to H.R. 17550, amdts. 925 and 1009 to H.R. 17550, amdt. 924 to H.R. 16311.

Dyeing materials:

Free importation of, to Sept. 30, 1972, H.R. 14956.

E**Earnings limitation:**

OASDI recipients
 \$1,800, increase to, S. 2273, S. 3100, Williams (Del.) floor amdt. to H R 13270
 \$1,800, increase to, with \$1 for \$2 reductions thereafter, S. 2973
 \$1,800, increase to, with reduction not permitted to reduce beneficiary's total income below \$3,000, from certain sources, S. 1361.
 \$2,000 with \$1 reduction for each \$2 earnings thereafter, H R. 17550
 \$2,400, increase to, S. 472, S. 1605, S. 1739, S. 2059, amdts. 698, 933, 1115, 1150 to H.R. 17550
 \$2,400, increase to, with \$1 for \$1 reductions thereafter, S. 143, S. 480, S. 2420, S. 2722
 \$2,400 in 1969, and by steps to \$3,000 in 1975, with repeal thereafter, S. 1594, S. 2424.
 \$2,500, increase to, amdts. 840, 1127 to H.R. 17550.
 \$2,520, increase to, with \$1 for \$1 reductions thereafter, S. 530.
 Exemption from limitation of certain earnings, S. 3534, amdt. 939 to H.R. 17550.
 Exemption from limitation of persons age 70 or older, S. 2420.
 Increase automatically with rises in earnings levels, S. 2973, S. 3100.
 Repeal of, S. 238, S. 2310, S. 3533, S. 4248, amdts. 1121, 1154, to H R 17550
 Repeal of, for blind persons, S. 2518.

East-West Trade Relations Act of 1969:

To provide authority to negotiate commercial agreements with Communist countries, S. 2283.

Economopoulou, Ecaterini:

For the relief of, S. 2964.

Educational expense income tax allowance:

Graduated tax credit for expenses in obtaining higher education by taxpayer with maximum of \$1,500 per year, S. 2866, S. 2079, S. 3027, S. 3077, S. 4283, amdt. 313 to H.R. 13270.
 Tax credit for expenses in obtaining higher education, not to exceed \$325, S. 2646, S. 2992.
 Tax credit of 20 percent of expenses in obtaining higher education by taxpayer, spouse, parents, or dependents with maximum of \$400 per year, S. 1258.
 Tuition and fees for higher education for taxpayer, spouse, or dependent child, up to \$1,000, S. 1098.

Educational expenses:

- Study to be made to provide new approach to financing college educations, S. Res. 168.
- Surtax revenues for 1970 and 1971 to be used for direct aid to State governments for elementary and secondary education, Hartke floor amdt. to H.R. 13270.

Electrodes:

- Suspension of duty extended to 12-31-70 for entry of certain electrodes used in producing aluminum, H.R. 10015.
- Suspension of duty extended to 12-31-72 for entry of certain electrodes used in producing aluminum, H.R. 16940.

Electronic products:

- Import quotas, to establish, S. 4198.

Eligibility requirements, OASDI:

- Age reduced to:
 - 60, with actuarial reductions in amount, S. 290, S. 984, S. 1304, S. 2124, S. 3094, amdots. 388, 398 to H.R. 13270
 - 50, S. 4038.
 - 50, for widows with actuarial reduction, S. 1448, amdt. 903 to H.R. 17550.
 - 60, for widows and widowers, S. 4038.
 - 50, for certain widows, with actuarial reduction, S. 3536.
- Benefits extended to age 26 for child attending school, S. 1638, S. 2424.
- Dependent aged parents of retired or disabled worker, S. 2973, S. 3100.
- Divorced wife, duration of marriage reduced from 20 to 10 years, amdt. 780 to H.R. 17550.
- Grandchildren, certain dependent and adopted made eligible, amdots. 842, 1163 to H.R. 17550
- Liberalized for divorced women, H.R. 17550.
- Six quarters of coverage for blind persons, S. 2518.
- Special monthly payment age requirement reduced to 65, S. 1606, S. 2424.
- Widow to continue to receive same benefits after remarriage, S. 2274, S. 2424.

Escape clause:

- To relax test for eligibility for tariff protection, S. 1636, H.R. 18970, amdt. 924 to H.R. 16311, amdots. 925 and 1009 to H.R. 17550, com. amdt. to H.R. 17550.

Estate taxes:

- Basis of property transferred at death, S. 2647, S. 2805.
- Bonds, use of certain ones to pay repealed, S. 2039, S. 2211, S. 2647.
- Filing and payment dates changed, H.R. 19868, com. amdt. to H.R. 16199.
- Liberalization of payment in certain cases, S. 2095.
- Valuation of closely held business, to provide an alternative rule for, S. 2200, S. 2410.

Excess war profits tax:

- 37% tax to be levied on corporations, amdt. 91 to H.R. 12290.
- 85% tax to be levied on corporations, S. 2277.

Excise taxes:

- Alcoholic beverages, S. 482, S. 1868, S. 2468, S. 4435, H.R. 6562.
- Automobiles, trucks, and trailers, S. 772, S. 1254, H.R. 12290, S. 3911, S. 4089, S. 4258, S. 4414, H.R. 13270, com. amdt. and amdt. 325 to H.R. 13270, H.R. 19868, com. amdt. to H.R. 16199.
- Aviation taxes, H.R. 14465, S. 4041, S. 4258, S. 4367, S. 4383, S. 4392, H.R. 19444, Cannon floor amdt. to H.R. 16199, Long floor amdt. to H.R. 19242
- Camper units, additional exemption for, H.R. 19868, com. amdt. to H.R. 16199.
- Cement mixers, provision for floor stock refunds under changes made by Tax Reform Act of 1969, H.R. 17658.
- Coin-operated devices, S. 1444.
- Communication services, H.R. 12290, H.R. 13270, com. amdt. and amdt. 325 to H.R. 13270, H.R. 19868, com. amdt. to H.R. 16199.
- Constructive sale price rule changed, H.R. 19868, com. amdt. to H.R. 16189
- Distilled spirits, refund of tax when used for nonbeverage purposes, com. amdt. to H.R. 18251
- Explosives, S. 3865
- Extension of time for filing certain floor stock refund claims, H.R. 17473, H.R. 17658.
- Fair market price, establishment of, S. 2510.
- Further manufacturing rule changed, H.R. 19868, com. amdt. to H.R. 16199.
- Manufacturer's excise tax and rate required to be shown on new car labels, H.R. 19868, com. amdt. to H.R. 16199.
- Severance tax on minerals, to impose at rate of 5 percent, S. 910.
- Tread rubber, refund of tax in certain cases, H.R. 18251.

Explosives:

- Rules governing transfers and registrations of, S. 3865.
- Transfer tax, S. 3865.

Expropriation losses:

- Cuban, losses of individuals with respect to investment property, H.R. 18693
- Net operating loss carryover period for expropriation losses increased, S. 1378, com. amdt. to H.R. 18693

F

Fair International Trade Act of 1969:

Escape clause provisions revised, S. 2778.

Family Assistance Plan:

Child care, certain requirements stipulated, amdt. 1119 to H.R. 17550

Child care facilities, funds expended for construction of, amdt. 502, 833, to H.R. 16311.

Child care facilities required to provide educational, health, nutritional, and related services, amdt. 805 to H.R. 16311.

Child care services broadened, amdt. 806 to H.R. 16311.

Childless couples included in program, amdt. 586 to H.R. 16311.

Community service employment projects established, amdt. 850 to H.R. 16311.

Cost of living differential in various areas of country, amdt. 1000 to H.R. 17550.

Deserting parent, limit obligation of, amdt. 1136, 1139 to H.R. 17550.

Earned income redefined to include support payments and servicemen's allotments, amdt. 598 to H.R. 16311.

Eligibility for State and Federal assistance, to establish at a single point of contact, amdt. 597 to H.R. 16311.

Employees connected with the AFDC program, seniority, pension, and other rights to be preserved under FAP, amdt. 872 to H.R. 16311.

Families headed by employed father ineligible for FAP, amdt. 950 to H.R. 16311.

Federal administration required, amdt. 1137, 1139 to H.R. 17550.

Federal control of eligibility procedures and hearing process required, amdt. 595 to H.R. 16311.

Federal financial share increased, amdt. 587, 802, to H.R. 16311.

Federal financial share of payments to aged, blind, and disabled, increased, amdt. 500 to H.R. 16311.

Federal financial share of State payments to working poor increased, amdt. 588 to H.R. 16311.

Federal full funding and administration set as welfare goal, amdt. 1132, 1139 to H.R. 17550.

Food stamp allotment to be included as income in determining eligibility, amdt. 601 to H.R. 16311.

Food stamp distribution simplified, amdt. 582 to H.R. 16311.

Increases in benefits as cost of living rises amdt. 1135, 1139 to H.R. 17550, amdt. 585 to H.R. 16311.

Indians, special Federal matching for assistance to, amdt. 1109 to H.R. 17550, amdt. 796 to H.R. 16311.

Manpower program established to provide a job for everyone wanting one whether or not eligible for welfare benefits, amdt. 740 to H.R. 16311.

Minimum income, Secretary of HEW to report to Congress with specific recommendations, amdt. 584 to H.R. 16311.

Payments equal to 50% of poverty line and revises method of determining poverty line, for fiscal years after 1973, amdt. 800 to H.R. 16311.

Payments increased, amdt. 585, 801 to H.R. 16311.

Recovery of overpayments, rules relaxed, amdt. 596 to H.R. 16311.

Refusal to work, payment reduction increased, amdt. 601 to H.R. 16311.

Secretary of HEW relieved of authority to enter into agreements for State administration of Federal FAP payments, amdt. 870 to H.R. 16311.

Simplified declaration form of application permitted, amdt. 594, 878, to H.R. 16311.

Family Assistance Plan—Continued

Special works projects strengthened to provide for work in the public interest, amdt. 591 to H.R. 16311.

State agencies required to administer program rather than supervise, amdt. 871 to H.R. 16311.

State and local welfare employees, guarantee certain rights of, amdt. 1111 to H.R. 17550.

States required to meet own standards of need, amdt. 589, 803, 874 to H.R. 16311.

Stepparent's obligation limited to responsibility under State law, amdt. 1136, 1139 to H.R. 17550.

Suitable employment, certain criteria set in definition of, amdt. 1133, 1139 to H.R. 17550.

Suitable employment, limited for mother, amdt. 1134, 1139 to H.R. 17550.

Supplementary payments, minimum levels required, amdt. 1138, 1139 to H.R. 17550.

Supplementary payments to working poor required, amdt. 1118 to H.R. 17550, amdt. 854 to H.R. 16311.

Test programs established in representative areas of the country, amdt. 841 to H.R. 16311.

Title of bill changed to "Welfare Expansion Act of 1970", amdt. 602 to H.R. 16311.

Veterans' payments received for educational assistance to be disregarded in determining need, amdt. 1023 to H.R. 16311.

Welfare payment for aged (72 and over) to be linked with cost of living index and State cost of living index, amdt. 600 to H.R. 16311.

Work incentive program, various amendments to improve operation of, amdt. 788 to H.R. 16311.

Mother of child under 16 exempted from work and training requirements, amdt. 804 to H.R. 16311.

Work requirements redefined to exclude mothers of children under 14 years if no adequate child care facilities available, amdt. 593 to H.R. 16311.

Farmers:

Almond groves, H.R. 19242.

Certain farm vehicles exempted from highway use tax, S. 772.

Citrus groves, S. 2773, amdt. 375 to H.R. 13270

Crop insurance proceeds reportable by cost basis taxpayer to be included in gross income in year following damage, S. 1382, com. amdt. to H.R. 13270, amdt. 243 to H.R. 13270

Depreciation, recapture, H.R. 13270, com. amdt. to H.R. 13270.

Farm expense deductions limited to the amount of farm income, plus \$15,000 of nonfarm income, S. 500, S. 2039, S. 2211, S. 2645, S. 2647, S. 2805, H.R. 13270, amdt. 70, 78, 79, 93 to H.R. 12290, com. amdt. to H.R. 13270, amdt. 139, 247, 315 to H.R. 13270.

Limitations would not apply to a bona fide farmer, amdt. 2 to S. 500.

Farm expense deductions limited to amount of farm income, unless taxpayer is a bona fide farmer, S. 1560, amdt. 250 to H.R. 13270.

Gains from disposition of property where farm losses offset nonfarm income, tax on, H.R. 13270.

Hobby losses, S. 500, S. 2039, S. 2211, S. 2645, S. 2647, S. 2805, amdt. 2 to S. 500, H.R. 13270, amdt. 70, 78, 79, 93 to H.R. 12290, com. amdt. to H.R. 13270, amdt. 387, 417 to H.R. 13270, Hansen floor amdt. to H.R. 13270.

Income tax returns, time for filing in lieu of declaration extended to Mar. 15, S. 228, S. 588, S. 843, amdt. 390 to H.R. 13270.

Livestock holding period, H.R. 13270, com. amdt. to H.R. 13270.

Refunds on gasoline used, time extended for claiming, S. 3178.

Federal expenditures:

- Mandatory ceiling floor amdt to H R 17802
- Limit to \$190 billion for fiscal 1970, S. 2110.
- Public works projects, moratorium on, S. 2110.
- Reduction of obligational authority by \$10 billion, S. 2110

Federal tax forms:

- Advisory commission, to establish, S. 3719.

Ferrous alloys and related products:

- Quotas imposed on, S. 2145.

Finance, Committee on:

- Additional copies of summary of tax bill, S. Res. 282
- Additional funds, S. Res. 269, S. Res. 451.
- Clerical assistants, to continue temporary authority for 6 additional, S. Res. 66
- Authority made permanent, Rules Committee amdt. to S. Res. 66
- Study and report on providing new approach to financing college educations through a loan fund and methods of repayment, S. Res. 169.

Financial institutions:

- Bad debt reserves, revision of tax treatment of for mutual savings banks, savings and loan associations, and commercial banks, H R 13270, com. amdt. to H R 13270, amds. 347, 364, 365, to H R 13270.
- Bonds held by, tax treatment of, H R 13270, com. amdt. to H R 13270, amds. 356, 357 to H R 13270
- Building and loan associations, definition of, Fulbright floor amdt. to H R 13270
- Foreign deposits in U S banks, special rules for, H R 13270, com. amdt. to H R 13270
- Savings and loan holding companies, required distributions of specified properties, amdt. 202 to H R 13270

Fiscal Stabilization Board:

- To establish, S. 4056

Footwear:

- Quotas imposed, S. 2885, S. 3723, S. 4025, H R 18970, amds. 925, 1009, 1118 to H R 17550, com. amdt. to H R 17550, amdt. 924 to H R 16311.
- Strikes footwear quota provision from the com. amdt. to H R 17550, amdt. 1125 to H R 17550.

Fraud (income tax):

- Innocent spouse, S. 4249, H R 19774.

Fruits, fresh:

- Import quotas, to establish, S. 146.

G**Gift taxes:**

- Filing and payment dates changed, H.R. 19808, com. amdt. to H R 16199.
- Rates increased, S. 2039, S. 2211, S. 2047.

Glass, flat:

- Import quotas, to establish, S. 2892.

Glycine:

- Import quotas, to establish, S. 938
- Strikes tariff quota provision in com. amdt. to H R 17550, amdt. 1104 to H R 17550
- Tariff quotas imposed, H R 18970, com. amdt. to H R 17550, amds. 925 and 1009 to H R 17550, amdt. 924 to H R 16311

Government employees:

- Administrator of Social and Rehabilitation Service, Department of HEW to be Presidential appointment with Senate confirmation, on and after Feb. 17, 1969, S. 1022
- Presidential appointment with Senate confirmation for the Commissioners of Rehabilitation Services Administration, Medical Services Administration, and Assistance Payments Administration, com. amdt. to S. 1022.
- Certain cost-of-living allowances granted in specified areas, excluded from gross income, S. 2092
- Exemption from cutback required by Revenue and Expenditure Control Act of 1968, for:
 - Division of Indian Health, Department of Health, Education, and Welfare, S. 1691.
 - National Park Service employees, S. 18
- Income received from tax exempt organization in an improper transaction to be taxed at 100% rate, S. 2075, com. amdt. to H R 9651.
- Secretary of the Treasury prohibited from holding stock in bank, banking institution, or trust company, S. 477.
- State policemen, meal expenses allowed as tax deduction, S. 1821

Gross income (tax purposes):

- Exclusions:
 - $\frac{2}{3}$ treble damages received for antitrust violation, S. 2156, S. 2805, amds. 247, 314 to H R 13270
 - Civil Service retirement annuity, first \$5,000, S. 422
 - Compensation received by *Luebo* crew between Jan. 1, 1968, and Feb. 1, 1969, S. 4579.
 - Compensation received while missing in action, prisoner of war, or in detained status during Vietnam conflict, S. 2782.
 - Definition of minister to include teaching ministers, S. 1379.
 - Dividends, repealed, S. 2039, amdt. 78 to H R 12290.
 - Extension of time for certain scholarship and fellowship grants from present 36 months to 60 months, S. 4390

Gross income (tax purposes)—Continued

- Foreign income, com amdt and amdt 299, 355 to H.R. 13270.
- Government employees, certain costs of living allowances for specified areas, S. 2092
- Group property and liability insurance, resources from, S. 4341.
- Increase present \$300 exclusion to \$500 for certain scholarship and fellowship grants, S. 4300.
- Insurance contracts for certain living expenses, proceeds from, S. 1152, amdt 242 to H.R. 13270
- Repeal, income earned outside U.S. exclusion, S. 2615
- Service in and around Korea to be included in present combat pay exclusion, S. 2689
- \$300 of scholarship and fellowship grants for which services are required, S. 3073.

Inclusions:

- Contributions by a professional service organization for an employee to a pension, profit sharing, or stock bonus plan in excess of 10% of his earnings or \$2,500, whichever is less, com amdt. to H.R. 13270
 - Deletes above provision from bill, amdt 296 to H.R. 13270
- Crop insurance proceeds reportable by cost basis taxpayer in year following damage, S. 1382, com amdt. to H.R. 13270.
- Interest on water and waste disposal loans under Consolidated Farmers Home Administration Act, S. 414, S. 3559, H.R. 15979

Groundfish:

- To establish a quota, S. 2313

Guaranteed income:

- Aged \$1,800 for individuals, \$2,400 for couples, S. 3551, amdt 1181 to H.R. 17550
- Aged, blind and disabled, equivalent to minimum wage, S. 370
- Family Assistance Plan, S. 2986, H.R. 16311, amdt 1097, 1169 to H.R. 17550
- National system, 100% federally funded, S. 1806
- National system with \$5,500 maximum for family of 4, S. 3480
- Secretary of Health, Education, and Welfare, to establish program, S. 3433
- Secretary of Health, Education, and Welfare to set minimum assistance standards, S. 2424
- States required to include all needy families with children in AFDC program, S. 1960

H**Haircloth (including human hair):**

- Rate of duty increased, com amdt to H.R. 10875

Head of household (income tax):

- Unremarried, widows, widowers, and single persons over 35, to qualify for income tax purposes, S. 35, S. 2805, amdt. 93 to H.R. 12290
- Widows and widowers, regardless of age, and unmarried persons over 35, to qualify for income tax purposes, H.R. 13270.

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- Health Insurance Assistance Act, to establish, S. 4381
- National health security program, to establish, S. 4297.
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- National Council on Health Policy, to establish, amdt 1165 to H.R. 17550

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- Benefit amounts, eligibility requirements, and financing of OASDI program, to study and report, S. 2271

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- Suspension of duty extended to Dec 31, 1970, H.R. 4229.

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- Certain oil well service or drilling equipment, exempt from, S. 4089
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- Duty free reentry of domestic horses temporarily exported for racing, H.R. 4239

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- Capital gains, income from wagering and gifts, inclusion of, H R 13270, com amdt to H R 13270.
- Damages for crop injury, to provide for, S. 144.

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- Rates for income splitting extended to single persons, S. 2794, S. 3416, amdts 304, 330, 334, 338, 353 to H R 13270.
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- Alimony and separate maintenance payments, nonrecognition of gain in certain transfers, S. 2006.
- Almond groves, H R. 19242.
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- Physicians' services to establish maximum payments for, S 111.
- Reassignment of payments prohibited except in certain cases, H R 17550.
- Reimbursement of certain capital costs, to be prohibited, H.R. 17550.
- Reimbursement to be no higher than regular charges in area, H R. 17550.
- State health agencies to certify facilities for, H R 17550.
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- Termination or suspension of payments to suppliers abusing program, H R 17550.
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- Allocation of nonbusiness deduction between taxable and non-taxable income, S. 1827, S. 2211.
- Certain expenses incurred away from home, S. 3951.
- Limitations on deductibility:
 - Eliminated, S. 1403, amdt. 98 to H.R. 12290.
 - Eliminated for certain dependents, S. 2866
 - Eliminated for taxpayer age 65 or over, S. 1564, S. 2528, amdt. 320 to H.R. 13270.
- Necessary special foods to be deductible, S. 2139.
- Tax credit of 25% maximum \$800, S. 2992.

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- Capital expenditures by health care facilities, exclusions from limitations on reimbursement, amdt. 1163 to H R 17550.
- Chiropractic services, study to be made by Secretary of Health, Education, and Welfare as to inclusion of, H R. 17550
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- Financing from payroll taxes rather than individual premiums, amdt 756 to H R. 17550
- Health Maintenance Organization, rules for reimbursement to, H R 17550.
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- Prospective reimbursement, study to be made by Secretary of Health, Education, and Welfare, H.R. 17550
- Professional Standards Review Organizations:
 - To establish, com amdt and amdt 851 to H R 17550
 - Deletes this provision from the com amdt. to H R 17550, amdt 1122 to H R. 17550.

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- Railroad Retirement Board permitted to contract with medicare carriers, amdt 922, 1157 to H R 17550.
- Report to Congress on payments to physicians by Secretary of HEW, S. 3399.
- Substitute nursing care permitted by licensed practical nurses for certain kinds of care in small capacity hospitals, amdt 920, 943 to H.R. 17550, H R 19470.
- Part A, hospital insurance for aged:**
 - Age of eligibility for women lowered from 65 to 62, S 2424.
 - Anesthesiologists, coverage of inpatient services of, S 110
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 - Ceiling on costs recognized as reasonable, H R 17550.
 - Coverage:
 - Disabled beneficiaries, S 1477, S 1739, S 2424, S 3711, amdt 756, 822, 823, 937, 1161 to H R 17550
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 - Federal employees, S. 3611, S 3711
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 - Reasonable charge of maintenance drugs, amdt 964, 1142 to H R 17550.
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 - Dental services, authorization for hospitalization, H R 17550
 - Extended care and home health coverage, establish minimum periods of eligibility, H R 17550
 - Grants and loans to facilities to meet fire safety requirements, amdt. 1082 to H.R. 17550.
 - Hospital and extended care reimbursement:
 - Government agent (intermediary) selection by Secretary of HEW, to provide for, S. 1195.
 - Limited by Blue Cross rates, planning, medical care index, S. 1195.
 - Hospital services outside United States, authorized under certain conditions, H.R. 17550.
 - Household aides, included under home health services, S 3333.
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 - Notification and payment cut-off after 3 days, to be required, H.R. 17550
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 - Physiatrists, coverage of inpatient services of, S 110.
 - Prior admission to hospital requirement for extended care services in certain cases, repealed, S 1209, S. 2424
 - Prospective reimbursement, Secretary instructed to study, H.R. 17550.
 - Radiologists, coverage of inpatient services of, S 110
 - Reassignment of payments prohibited except in certain cases, H R 17550
 - Reimbursement of certain capital costs of health facilities to be limited, H R 17550, amdt 1163 to H R 17550.
 - Reimbursement to be no higher than regular charges in area, H R. 17550
 - Repayment by certain survivors to be waived under certain conditions, H R 17550.
 - Services of teaching physicians, method of payment to be changed, H R 17550.
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 Limitations liberalized, com. amdt. to H.R. 13270.
 Presidential Commission on Philanthropic Activities estab-
 lished, amdt. 371 to H.R. 13270.
 Self-dealing, prohibitions on, H.R. 13270, com. amdt. to H.R.
 13270, amdt. 340 to H.R. 13270.
 Status, change of, H.R. 13270, com. amdt. to H.R. 13270.
 Stock ownership, limitations on, H.R. 13270, com. amdt. to H.R.
 13270, amdt. 350, 360, 372, to H.R. 13270.
 Sierra Club, to continue tax exemption during litigation of its
 proper status, S. 587.
 Unrelated business income, extension of tax to all exempt
 organizations, H.R. 13270, com. amdt. to H.R. 13270.
 Voter registration drives:
 Prohibited, com. amdt. to H.R. 13270.
 Permitted with certain qualifications, H.R. 13270, amdt.
 332 to H.R. 13270.

Private pension plans:

Contributions by a professional service organization for an employee in excess of 10% of his earnings or \$2,500, whichever is less, to be included in gross income, com. amdt. to H.R. 13270.

Deletes above provision from bill, amdt. 296 to H.R. 13270.
Deductions reduced because of social security increase, amds. 1090, 1117 to H.R. 17550.

Deferred compensation, tax on, H R. 13270, amdt. 237 to H.R. 13270.

Deletes this provision from H.R. 13270, com. amdt. to H.R. 13270.

Extends tax treatment presently available to multi-employer union-negotiated pension plans to single-employer union-negotiated pension plans, com. amdt. to H.R. 17917.

Federal insurance program for private pension plans established under Health, Education, and Welfare to protect benefit rights of beneficiaries of, S. 3517.

Professional Standards Review Organizations:

To establish, amdt. 851 to H R 17550, com amdt. to H R. 17550.
Deletes this provision from the com. amdt. to H.R. 17550, amdt. 1122 to H.R. 17550,

Public assistance (State administered):

Aged, blind, and disabled, guaranteed minimum income of \$155 per month, amdt. 1127 to H.R. 17550.

Blind, State aid to:

Increases Federal participation and imposes certain additional requirements on States, S. 1475.

Liens, State prohibited from imposing on a blind person's property, S. 2030

Demonstration projects on work incentives, S 730.

Disregard certain payments by the Confederated Salish and Kootenai Tribes in determining need, S 2515.

Disregard portion of social security benefit increases in determining need for, S. 1476, H R. 19915, amdt. 1183 to H R. 19915, amdt. 307 to H.R. 13270, amds. 947, 1130 to H R. 17550.

Earnings exemption to be mandatory for aged and disabled, S. 1960.

Family Assistance Plan, S 2986, H R. 16311, amds. 1097, 1169 to H R 17550.

Guaranteed annual income, 100% federally funded national system, to establish, S 1806

HEW to make study of welfare system, S. 1960.

Indians, special Federal matching for assistance to, S. 2263, amdt 1110 to H.R. 17550

Legal action designed to nullify Congressional statutes or policy, use of Federal funds to support, repeal limitation, amdt. 1171 to H R. 17550.

Minimum monthly payment of \$90, for aged, blind and disabled, S. 2986, H.R. 16311.

Public assistance (State administered)—Continued

Minimum monthly payment of \$155 for persons 72 or over, amdt. 467 to S. 2986.

Relative responsibility limited, amds. 904, 1151 to H.R. 17550.
Residence requirements, 100% Federal funding in certain cases, S 1931.

Secretary of Health, Education, and Welfare to set minimum assistance standards, S 2424.

Simplification of administration in determining eligibility, S 1960

Tribal Council of Confederated Salish and Kootenai Tribes, payments to be disregarded in determining need, S. 2515

U.S. citizens, from foreign countries, temporary assistance for, extended for 2 years, Harris floor amdt. to H R. 8644.

Public debt:

Bonds, to authorize issuance for compensation for increases in cost of living, S. 1709.

Conservation Savings Bonds, to authorize issuance of, S. 4050.

Permanent ceiling of \$365 billion, with additional temporary increase of \$12 billion for period to June 30, 1970. H.R. 8508.

Permanent ceiling of \$380 billion, with additional temporary increase of \$15 billion for period to June 30, 1971, H.R. 17802.

Removal of present 4¼-percent ceiling on interest payable, S. 32, S. 1701, S. 2110.

Retirement and savings bond authorized at 6% rate, S 2110.

Pueblo crew, combat pay:

Extend combat pay provisions to, for period during capture, S. 1487, H.R. 8654.

Q**Quarantine stations:**

International Livestock Quarantine Station, to establish, S. 2306.

R**Regulated investment companies:**

Extension of time for disposition of certain assets of companies furnishing capital to development companies, H.R. 6742.

Reimported articles:

Duty-free entry of certain reimported articles, H.R. 9183.

Reis, Nick Norbert:

For the tax relief of, S. 296.

Renegotiation Act of 1951:

Interstate rate on excessive profits, made adjustable, H.R. 19566.

Retirement income credit:

Federal retirement annuities included in limitations of, S. 422.
Increase for single taxpayer from \$1,524 to \$1,872, married couples from \$2,286 to \$2,808, S. 2968.

Increase for single taxpayer from \$1,524 to \$2,278, married couples from \$2,286 to \$3,417, S. 4345.

Retirement plans:

Government bonds, to authorize issuance of special issue to compensate for increases in cost of living, S. 1769.

Revenue and expenditures:

Estimates of revenue not collected because of special tax provisions, to be contained in President's budget message, S. 3968.

Government employees exempt from 1968 act, S. 18, S. 1691.

Revenue sharing (See Tax sharing).**Rubber:**

Duty eliminated on natural rubber containing fillers, extenders, pigments, or rubber-processing chemicals, H.R. 19526

Russell, Clarence C., and Lucy W.:

For the relief of, S. 4184.

Ryukyu Islands:

Duty-free entry of articles grown, manufactured, or produced in, S. 1073.

S**Scorpion, U.S.S.:**

Gratuity for survivors of crew members, S. 2749.

Self-Employed Individuals Retirement Act of 1962:

Extends provisions to those individuals not now covered by a pension or profit-sharing plan, S. 2736.

Ministers, definition broadened to include, S. 2608.

Servicemen's Group Life Insurance (See Veterans).**Shrimp vessels:**

Duty-free repairs, repair parts and equipments purchased in foreign countries, H.R. 16745.

Applies exemption only after the first 6 months of any voyage in which such vessel operated in international waters for a period of 2 years or more, com. amdt. to H.R. 16745.

Shoe lathes:

Suspension of duty extended until June 30, 1972, H.R. 5833.

Ski bindings:

Rate to be reduced, S. 3991, H.R. 18970, com. amdt. to H.R. 17550, amdt. 925 and 1009 to H.R. 17550, amdt. 924 to H.R. 16311.

Small business:

Tax treatment modified as indicated in explanation of bill, S. 4039.

Social Security Act (See Subject):

Aid to families with dependent children—title IV;
 Maternal and child health—title V;
 Medicaid—title XIX;
 Medicare—title XVIII;
 Old-age, survivors, and disability insurance—title II;
 Unemployment compensation—title III.

Soil pollution:

Damages for crop injury, to provide income averaging for,
 S. 144.

Special service vessels:

Duty free repairs, repair parts and equipments purchased in
 foreign countries if not used primarily to carry passengers
 or cargo, com. amdt. to H.R. 16745.

Spectrometer, duty-free entry for use of:

Arizona State University, S. 97.
 New England Institute of Ridgefield, Conn., S. 2069, com. amdt.
 to H.R. 14985.

State taxation:

Income, sales, and use taxes with respect to interstate com-
 merce, provide rules for imposing, S. 611, S. 916, H R. 7906,
 S. 3308, amdt. 1112 to H.R. 17550.
 Multistate Tax Compact Act, to authorize, S. 1198, S. 2804.
 State and local utility taxes, to allow deduction from Federal
 taxes, S. 838.
 Transfer of corporate securities. limitation imposed on State
 taxation of, S. 2541.

Statute of limitations:

Reduced to 2 years, S. 1403, amdt. 95 to H R. 12290.

Steel:

Import quotas, to establish, S. 1164.

Stethoscope parts:

Kennedy round staged duty reductions to be same as for stetho-
 scopes, com. amdt to H R. 7311.
 Rate of duty, H R. 7311.

Stock options:

Minimum income tax, adjustment for exercise of qualified,
 S. 1827, S. 2211.
 Qualified, repealed, S. 2039, S. 2211, S. 2045, S. 2047, amdt. 78
 to H.R. 12200.
 Restricted, repealed, S. 2039, S. 2211, S. 2045, S. 2047, amdt.
 78 to H.R. 12200.
 Restricted, tax on, H R 13270, Miller floor amdt to H R.
 13270.
 Termination of preferential treatment in certain cases, S. 2095.

Studies:

OASDI program, benefit amounts, eligibility requirements, and
 financing of, to study and report, S. 2271.
 Treasury Department to study cooperative activities, com. amdt.
 to H.R. 13270.

Subch. S Corporations:

Passive income test, change in rule upon liquidation, H R.
 19627.
 Passive income test, interest from instalment sales, S. 4252.
 Retirement plans, tax on, H R 13270, com. amdt to H R 13270,
 amdt. 382 to H R. 13270, Hruska floor amdt. to H R. 13270.

Sugar Act of 1948, as amended:

Minimum wages for sugar farm workers, to establish, S. 1870.
 South African sugar quota to be terminated, S. 1858.

Sugars, sirups, and molasses:

To reduce tariff on, S. 2213, H R 7626.

Sulphur:

Import quotas, to establish, S. 1075.

Surtax:

Corporate surtax exemption increased, S 3252, amdt 300 to
 H R 13270.
 Extension of surtax to Dec. 31, 1969, amdt. 109 to H R. 12290.
 Extension of surtax at 2 5% rate through Dec 31, 1970, amdt.
 719 to H R 14956
 Extension of at 8 5% rate for 1969 and 3 5% for 1970, S 2110.
 Extension of 10% annual rate from July 1, 1969 to Jan. 1, 1970,
 and at 5% annual rate from Jan 1, 1970 to July 1, 1970,
 H R. 12290
 Extension of 5% annual rate from Jan 1, 1970 to July 1, 1970,
 H R 13270, com. amdt to H R 13270
 Multiple exemptions limited, amdt. 290, 316 to H R 13270
 Multiple corporate exemptions repealed, S 2039, S 2211, S
 2467, S 2805, amdt. 78, 93, to H R 12290
 Repealed, amdt 287 to H R 13270.
 Revenues for 1970 and 1971 to State governments for elementary
 and secondary education, Hartke floor amdt to H R 13270
 Surcharge of 7%, to be imposed on individuals and corpora-
 tions for period of July 1, 1969 to July 1, 1970, S. 1829.

T

Tanning materials:

Free importation to Oct. 30, 1972, H.R. 14956.

Tariff:

Adjustment assistance, S. 1636, H.R. 18070, com. amdt. to H.R. 17550, amdts. 925 and 1009 to H.R. 17550, amdt. 924 to H.R. 16311.
 Aircraft, S. 773, S. 1208, H.R. 1'068, com. amdt. to H.R. 17008.
 American selling price, amdt. 1170 to H.R. 17550.
 Animals, S. 2306.
 Antidumping, S. 2748, H.R. 18070, com. amdt. to H.R. 17550, amdts. 925 and 1009 to H.R. 17550, amdt. 924 to H.R. 16311.
 Automotive Products Trade Act of 1965, S. 2527, com. amdt. and amdt. 1102 to H.R. 17550.
 Bearings, ball and roller, and parts, S. 2083.
 Bicycle parts and accessories, H.R. 19070.
 Braided rugs, tubular, S. 2219.
 Carillons, S. 4254, H.R. 14905, H.R. 19113.
 Chicory, H.R. 8644.
 Commission on Trade Policy, S.J. Res. 153.
 Conception, articles to prevent, S. 1537, H.R. 4605.
 Copper, H.R. 17241.
 Dairy products, S. 3882.
 Drugs, H.R. 18970, com. amdt. to H.R. 17550, amdts. 925 and 1009 to H.R. 17550, amdt. 924 to H.R. 16311.
 Dyeing materials, H.R. 14956.
 East-West Trade Relations Act of 1969, S. 2283.
 Electrodes, H.R. 10015, H.R. 16940.
 Electronic products, S. 4198.
 Escape clause, S. 1636, H.R. 18970, com. amdt. to H.R. 17550, amdts. 925 and 1009 to H.R. 17550, amdt. 924 to H.R. 16311.
 Fair International Trade Act of 1969, S. 2778.
 Ferroalloys and related products, S. 2043.
 Footwear, S. 2885, S. 3723, S. 4025, H.R. 18970, amdts. 925, 1009, 1125, 1158 to H.R. 17550, com. amdt. to H.R. 17550, amdt. 924 to H.R. 16311.
 Fruits, fresh, S. 146.
 Gifts, duty-free entry for members of Armed Forces in combat zones, 2- year extension, H.R. 15071.
 Glass, flat, S. 2802.
 Glycine, S. 938, H.R. 18970, com. amdt. to H.R. 17550, amdts. 925, 1009, 1104 to H.R. 17550, amdt. 924 to H.R. 16311.
 Groundfish, S. 2313.
 Haircloth (including human hair), com. amdt. to H.R. 10875.
 Heptanoic acid, H.R. 4229.
 Horses, H.R. 4239.
 Iron, S. 1164.
 Istle, H.R. 10107.
 L-Dopa, H.R. 8512.
 Lamb, committee amendment to H.R. 4239.
 Manganese ore, H.R. 14720, H.R. 6049.
 Meat and meat products, S. 2400, S. 3831, H.R. 18970, com. amdt. to H.R. 17550, amdts. 925, 1009, 1103 to H.R. 17550, amdt. 924 to H.R. 16311.
 Metals and metal ores, H.R. 10016, H.R. 6049.
 Microscopes, electron, S. 2227.
 Mink furskins, S. 410, S. 2168, H.R. 18970, com. amdt. to H.R. 17550, amdts. 925, 1009, 1105 to H.R. 17550, amdt. 924 to H.R. 16311.
 Molybdenum disilicide, rods of, S. 1585.
 Most-favored-nation treatment, S. 2775.
 Motion picture films, S. 755.
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Tariff—Continued

Olives, S. 2643.
 Orderly Marketing Act of 1969, S. 1462.
 Orderly Trade Expansion Act of 1969, S. 864, S. 3022.
 Overtime services of customs personnel, S. 2360.
 Petroleum, S. 8477, S. 8486, S. 3579, S. Res. 382, amdts. 1149, 1140, 1152, 1164 to H.R. 17550.
 Plastic bags, S. 2884.
 Potassium chloride, S. 344, S. 2883.
 Presidential proclamation, amdt. 342 to H.R. 13270.
 Quarantine stations, S. 2306.
 Reimported articles, H.R. 9183.
 Rubber, natural, H.R. 19526.
 Ryukyu Islands, S. 1073.
 Shoe lathes, H.R. 5883.
 Shrimp vessels, H.R. 16745.
 Ski bindings, S. 3991, H.R. 18970, com. amdt. to H.R. 17550, amdts. 925 and 1009 to H.R. 17550, amdt. 924 to H.R. 16311.
 Special service vessels, com. amdt. to H.R. 16745.
 Spectrometer, S. 97, S. 2669, com. amdt. to H.R. 14905.
 Steel, S. 1164.
 Stethoscope parts, H.R. 7311, com. amdt. to H.R. 7311.
 Sugars, sirups, and molasses, S. 1858, S. 2213, H.R. 7026.
 Sulphur, S. 4075.
 Tanning materials, H.R. 14956.
 Tariff Commission status, H.R. 18970, com. amdt. to H.R. 17550, amdts. 925, 1009, 1101, to H.R. 17550, amdt. 924 to H.R. 16311.
 Tariff Schedules Technical Amendments Act of 1965, S. 3392.
 Textiles, S. 22, S. 2885, S. 3615, S. 4025, H.R. 18970, amdts. 925, 1009, 1158 to H.R. 17550, com. amdt. to H.R. 17550, amdt. 924 to H.R. 16311.
 Trade Expansion Act of 1962, S. 1636, H.R. 18970, com. amdt. to H.R. 17550, amdts. 925 and 1009 to H.R. 17550, amdt. 924 to H.R. 16311.
 Trust Territory of the Pacific Islands, S. 2125.
 Upholsterer's regulating needles and upholsterer's pins, H.R. 10875.
 Vegetables, fresh, S. 146.
 Watch repairing, tools and equipment for training in, S. 1850.
 Wire rods, S.J. Res. 124.

Tariff Commission Status:

Independent status of, H.R. 18970, com. amdt. to H.R. 17550, amdts. 925, 1009 to H.R. 17550, amdt. 924 to H.R. 16311.
 Independent-status provision eliminated, amdt. 1101 to H.R. 17550.

Tariff Schedules Technical Amendments of 1965:

Tariff treatment to Trust Territory of the Pacific Islands same as to insular possessions, extension of, S. 3392.

Tax court:

Places court under article I of the Constitution dealing with the legislative branch, com. amdt. to H.R. 13270.
 Prevailing party in proceedings may be awarded a judgment of costs, amdts. 301, 352, 408 to H.R. 13270.
 Small claims cases, new procedures provided, com. amdt. to H.R. 13270.
 Terms of office and retirement of judges, certain rules established, com. amdt. to H.R. 13270.

Tax credits:

Coin-operated gaming devices, tax credit up to 80 percent allowed against State taxes, S. 1444.
 Community Development Corporation:
 Credit equal to 10% of wages paid by operator of turnkey facility to employees who are shareholders of, S. 33.
 Special credit for investment in certain plants built under turnkey contracts with, S. 33.
 Employees training or retraining programs, certain expenses in establishing eligibility for credit, S. 908, S. 1167, S. 2769, S. 3156.
 Employers to receive credit equal to increase in business cost resulting from employing older persons, S. 1869.
 Expenses for qualified apprenticeship program, S. 2450.
 Expenses in obtaining higher education by taxpayer, graduated tax credit provided with maximum of \$1,500 per year, S. 2866, S. 2979, S. 3027, S. 4283, amdt. 313 to H.R. 13270.
 Expenses in obtaining higher education, not to exceed \$325, S. 2646, S. 2692.
 Expenses of owning or renting, taxpayer 65 or over, tax credit with maximum of \$300, S. 3131, amdt. 881 to H.R. 17550.
 Expenses in obtaining higher education by taxpayer, spouse, parents or dependents, 20 percent tax credit provided with maximum of \$400 per year, S. 1258.
 Foreign tax credit, tax treatment of, H.R. 13270, com. amdt. to H.R. 13270, amdts. 310, 328 to H.R. 13270.
 Health insurance, based on cost of premiums, S. 2705, S. 2866, S. 2979, S. 3027, S. 4283.
 Health insurance premiums, graduated percentage tax credit based on personal taxable income, S. 4381, S. 4419.
 Installation of air and water pollution facilities, to provide 20% tax credit for, S. 1942, S. 4139.
 Operation of a turnkey facility for a 6-year period, to allow 15% of taxable income from, S. 33.
 Personal income tax exemptions, tax credit in lieu of, Miller floor amdt. to H.R. 13270.
 Personal property in rural job development areas, to allow 14% credit for certain investments in, S. 15.
 Political contributions, to allow up to:
 ½ to \$20, S. 331, S. 722.
 ½ to \$25, amdt. 499 and Cannon floor amdt. to H.R. 13270.
 ½ to \$50, S. 3633.
 \$10 (\$20 joint return), S. 1692.
 Real property in rural job development areas, to allow 7% credit for certain investments in, S. 15.
 Small business:
 Credit to extent of \$15,000, S. 3610.
 Credit to extent of \$20,000, S. 3717, amdt. 83 to H.R. 12290, amdt. 326 to H.R. 13270.
 Credit to extent of \$25,000, amdts. 72, 88, 92, to H.R. 12290.
 Credit to extent of \$150,000, amdt. 71 to H.R. 12290.
 Credit to extent of SBA recommendations amdt. 75 to H.R. 12290.
 Property placed in service of, amdt. 104 to H.R. 12290.

Tax credits—Continued

Social security taxes, for low-income individuals, S. 1597.
 State and local real property taxes on principal residence, with certain limitation, to allow as, amdt. 97 to H.R. 12290.
 State and local severance taxes on minerals under certain conditions, S. 910.
 Wages paid to certain unskilled workers, to allow as, S. 2192.

Tax-exempt organizations:

Advertising income, H.R. 13270.
 Cemetery corporations operating crematorium, extension of tax-exempt status to, H.R. 16506.
 Churches, tax treatment of income derived from business or trade, amdt. 378 to H.R. 13270.
 Church books, certain restrictions placed on auditing of, Bennett floor amdt. to H.R. 13270.
 Churches, educational organizations, hospitals (after 25-year period) and private charities, tax-exempt status denied except for, S. 2645.
 Cooperatives, tax-exempt status denied, S. 2646, amdt. 341 to H.R. 13270.
 Debt-financed property (Clay-Brown provision), tax on, H.R. 13270, com. amdt. to H.R. 13270, amdt. 383 to H.R. 13270, Javits floor amdt. to H.R. 13270.
 Definitions of private schools, S. 3335.
 Dividends received deduction denied nonprofit corporations, S. 2645.
 Hospitals, tax treatment of, H.R. 13270, com. amdt. to H.R. 13270.
 Housing management corporations to qualify as, amdt. 346 to H.R. 13270.
 I.B.T.-National Tea Co., employees' retirement fund, to qualify as, S. 827.
 Improper transactions, tax-exempt status denied where there are, S. 2075, amdts. 59, 64, 65, 66, 76; and com. amdt. to H.R. 9951, H.R. 13270.
 Investment income of social, fraternal, and similar organizations, tax on, H.R. 13270, com. amdt. to H.R. 13270.
 Labor unions, to deny tax-exempt status where dues are used for political purposes, S. 1483, amdts. 145, 416, to H.R. 13270.
 Nonexempt membership organizations, exemption from unrelated business income tax if received from "institute or trade shows," Miller amdt. to H.R. 13270.
 Nonexempt membership organizations, limitation on deductions, H.R. 13270, com. amdt. to H.R. 13270.
 Political or lobbying activities broadened, amdt. 224 to H.R. 13270.
 Political activities restricted, amdt. 303 and Talmadge floor amdt. to H.R. 13270.
 Public and social welfare organizations to qualify as, amdt. 224 to H.R. 13270.
 State educational institutions, exemption from unrelated business income tax, Miller floor amdt. to H.R. 13270.
 State fairs, unrelated trade or business of to be tax-exempt, S. 4158, amdt. 968 to H.R. 17550.
 Water users organized to operate projects of the Bureau of Reclamation, deduction for certain expenses, Bennett floor amdt. to H.R. 13270.

Tax liens:

IRS required to issue and file certificates of release of, S. 2870.

Tax procedures and administration of the Internal Revenue Code:

Embezzlement income, innocent spouse not liable, S. 3963.

Fraud penalty, innocent spouse not liable, S. 3963.

Statute of limitations, unlimited period for assessment in fraud cases inapplicable for innocent spouse, S. 3963.

Tax reforms:

Advisory committee authorized to study and make recommendations for simplification of returns and procedures, S. 630.

Meaningful tax reform before close of 1st session, amdt. 94 to H.R. 12290.

Tax reductions provisions in H.R. 13270 effective dates changed, Curtis floor amdt. to H.R. 13270.

Tax Reform Commission established, amdt. 385 to H.R. 13270.

Tax sharing:

Commission for Federalism, to establish, S. 1965.

Council on Tax Sharing, to establish, S. 2, S. 50, S. 1634.

Joint Committee on Tax Sharing, to establish, S. 911.

National Commission on Federal Tax Sharing, to establish, S. 1693.

State and local severance taxes on minerals under certain conditions, S. 910.

To share a portion of Federal revenues with the States:

¼ of 1% of personal income for fiscal 1970; ½ of 1% for fiscal 1971; and 1% for fiscal 1972 and thereafter, S. 1634.
2% beginning fiscal year July 1, 1971 and thereafter for educational purposes, S. 2727.

\$2.5 billion to be appropriated to proposed Commission for Federalism for fiscal year ending June 30, 1971, \$3 billion for fiscal year ending June 30, 1972, and \$3.5 billion for fiscal year ending June 30, 1973, S. 1065.

Graduated from 1% of total individual and corporate taxable income for fiscal 1971 to 2% for fiscal 1973 and thereafter, S. 2.

Graduated to 1% in 1975 of individual income taxes, S. 2943.

Graduated from 3% of personal income for fiscal 1970 and 1971 to 5% for fiscal 1973, S. 50.

Graduated from 3% of personal income for fiscal 1971 to 5% for fiscal 1975 and thereafter, S. 911.

Tennessee Valley Authority:

Suspension of repayments of appropriation investment, S. 4810.

Textiles:

Quotas imposed on textile articles made of manmade, natural, or combination of fibers, S. 22.

Quotas imposed on, S. 2835, S. 3615, S. 4025, H.R. 18970, amdts. 925, 1009, 1158, to H.R. 17550, amdt. 924 to H.R. 16311.

Trade Expansion Act of 1962:

Adjustment assistance:

Firms and workers, to relax test for eligibility for tariff protection, S. 1636.

Escape clause:

To relax test for eligibility for tariff protection, S. 1636, H.R. 18970, com. amdt. to H.R. 17550, amdts. 925, 1009 to H.R. 17550, amdt. 924 to H.R. 16311.

Treasury Department:

Certain budget information required annually, Curtis floor amdt. to H.R. 13270.

Prohibited from selling statistics of income or special statistical studies identified by a mailing code system, Williams (Del.) floor amdt. to H.R. 13270.

Revenues from various deductions, exclusions, and indirect expenditures to be reported annually, S. 1522.

Secretary to estimate amount of losses in revenue derived from various deduction and exclusion provisions in the Internal Revenue Code, amdts. 232, 309 to H.R. 13270.

To establish working capital fund for, H.R. 16199.

To study cooperative activities, com. amdt. to H.R. 13270.

To maintain records reflecting the cost of administration of the audits of private foundations, and to report to the Joint Committee on Internal Revenue Taxation and to recommend the rate of audit-fee, reasonably approximating the cost of administration, amdt. 392 to H.R. 13270.

Trust Territory of the Pacific Islands:

Social Security Act, title V, benefits of extended to, S. 3791.

Tariff treatment same as other insular possessions, to provide, S. 2125.

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Unemployment compensation—title III of the Social Security Act:
 Accrued leave of servicemen, disregard in determining eligibility, S. 1280, H.R. 14705.
 Benefit program extended, H.R. 14705.
 Coverage extended to additional workers, H.R. 14705.
 Extended benefits, special rule, amdt. 502 to H.R. 14705.
 Federal minimum benefit standards, S. 3421, amdt. 489 to H.R. 14705.
 Financing, 100% Federal basis, amdt. 502 to H.R. 14705.
 Guam, to include in program, S. 2286.
 Interstate arrangements to combine wage credits required, H.R. 14705.
 Judicial review of determinations, H.R. 14705.
 Nonprofit organizations covered, H.R. 14705.
 "Sheltered workshops," coverage extended to, amdt. 507 and 550 to H.R. 14705.
 Tax to be collected quarterly, H.R. 9951.

University, church, and school bills:

Arizona State University, duty-free entry of one mass spectrometer, S. 97.
 Eastern New Mexico University, duty-free entry for tools and equipment used for training in watch repairings, S. 1850.
 Indiana University, duty-free entry of a 61-note cast carillon and a 42-note cast carillon for the use of, S. 4254, H.R. 19113.
 New England Institute of Ridgefield, Conn., duty-free entry of a mass spectrometer, com. amdt. to H.R. 14995.
 Smith College, Northampton, Mass., a peal of eight bells and fittings for use of, H.R. 6854.
 University of California at Santa Barbara, duty-free entry of a carillon, H.R. 14995.

Upholsterer's regulating needles and upholsterer's pins:

Duty free entry, H.R. 10875.

Urban Mass Transportation:

Establishment of Urban Mass Transportation Trust Fund, S. 4258.

V

Vegetables, fresh:

Import quotas, to establish, S. 148.

Veterans:

Adopted children included within definition of child as of issuance of interlocutory decree, H.R. 10106:

Burial allowance:

Allow \$100 for purchase of burial plot, S. 2308.

Increase maximum from \$250 to:

\$400, S. 2307.

\$400, S. 2307, S. 2813.

\$500, S. 987.

Reduce by amount of social security lump-sum death benefit, S. 4306.

Dependency and indemnity compensation:

Automatic cost-of-living increase, S. 4263.

Certain widows whose husbands received premium-free NSLI, subcommittee amdt. S. 1471, amdt. 494 to H.R. 10106.

Dependent parents, broaden eligibility for, S. 2533.

Guaranteed to widow of veteran rated at 100% disabled for at least 20 years, S. 358, S. 1471.

Increase of \$75 for widows requiring aid and attendance, S. 356, subcommittee amdt., S. 1471.

Increase of \$50 for widows requiring aid and attendance, S. 1471.

Schedule of benefits related to rank of deceased veteran, House amdt., S. 1471.

Social security payments, disregard in determining benefits of dependent parents, S. 3359.

Survivor payments for certain service-connected disabilities regardless of cause of death, S. 2489.

Survivor benefits for dependents of servicemen whose death is a result of willful misconduct, S. 2542.

\$130 plus 12% of military basic pay:

With \$165 minimum, S. 1471.

With \$170 minimum, subcommittee amdt., S. 1471.

\$130 plus 12 percent of military basic pay, with \$165 minimum, S. 1471.

10-percent increase for orphans where widow not entitled, S. 1471, amdt. 494 to H.R. 10106.

\$20 per child, S. 1471.

Disability, service-connected:

Additional compensation for dependents of veterans rated less than 50% disabled, S. 2504.

Annual clothing allowance of \$300 for certain veterans wearing prosthetic appliances, S. 2505.

Automatic cost-of-living increase, S. 4263.

Compensation for those with less than 100% disability, increased approximately 11%, S. 3341, S. 3348.

Dependents' allowance increased approximately 11%, S. 3348.

Mortgage insurance for certain totally disabled veterans, H.R. 18448.

Preservation of disability evaluation in effect for 20 years or more, S. 341, H.R. 4622.

Prisoner of war disability presumed to be service-connected, S. 3341, S. 3348.

Prisoner of war rated totally disabled, S. 1607.

Recoupment of disability severance payment, limitation on, H.R. 10912.

Veterans—Continued**Disability, service connected—Continued**

Statutory awards, certain, increased from present \$47 to \$75, S. 367.

Statutory award of \$47 for loss of use of lung or kidney, S. 2897.

Totally disabled compensation increased from \$400 to \$450, S. 3341, S. 3348.

Totally disabled veteran in a nursing home requiring regular aid and attendance, S. 2535.

Tuberculosis, arrested, discontinue payments of, S. 4306.

Wartime benefits to be extended to peace-time veterans disabled on extrahazardous duty, S. 2503.

National service life insurance:

Home loans, use of Trust Fund to purchase, S. 3006, H.R. 18253.

Totally disabled veteran, to reopen for certain, S. 866.

Pensions:

Automatic cost-of-living increase, S. 4263.

Concurrent receipt of portion of pension and disability compensation permitted in certain cases, S. 2534.

Cuban Pacification Campaign, benefits extended to veterans, widows, and children on same basis as presently paid Spanish War veterans, S. 342.

Disregard certain items as income, H.R. 372, H.R. 15911.

Income limitations:

Increase to \$3,000 for veterans with dependents, S. 3385.

Increase to \$2,300 for veterans without dependents, S. 3810, H.R. 15911.

Increase to \$3,500 for veterans, with dependents, S. 3810, H.R. 15911.

Income reporting not required after age 72, H.R. 327, H.R. 15911.

Increase up to 9%, S. 3385.

Increase up to 10%, S. 3816, H.R. 15911.

Mexican border service, H.R. 372, H.R. 15911.

Paraplegics additional \$100 allowance, S. 2800.

Social security, disregard in determining income, S. 3359, S. 3527.

Social Security Amendments of 1969, disregard increase in determining income, S. 3709.

World War I, to provide pension to all veterans of, S. 2658.

World War I, to provide pension to all veterans of, and widows, S. 4119.

Presumption relating to certain diseases applicable to certain veterans serving between Dec. 31, 1946 and June 26, 1950, S. 4503, S. 4550.

Servicemen's group life insurance:**Dismemberment insurance:**

Hand or foot, loss of use of, to extend to, subcommittee amdt. to S. 2186.

To establish, S. 2186.

Double indemnity coverage for:

Combat zone servicemen, S. 1650.

Extrahazardous duty servicemen, subcommittee amdt. S. 1650.

Increase to \$15,000, S. 1479.

Reinstated automatically after return to duty from being AWOL, S. 2002.

Title 38, to make certain technical corrections in, H.R. 684.

Vietnam era veterans' life insurance:

Application period broadened, subcommittee amdt. to S. 2003.

To establish, S. 2003.

Widow:

Remarried, eligible for benefits if second marriage ends, H.R. 372.

Veterans' Administration:

To maintain offices in Republic of the Philippines, H.R. 10739, com. amdt. to H.R. 16739.

Vietnam era:

Compensation received while missing in action, prisoner of war, or in detained status, excluded from gross income, S. 2782.

W**Wagering tax:**

Information, rules and penalties revised, S. 1624, H.R. 322.

Occupational tax, revision of amount and application of, S. 1624, H.R. 322.

Widows, and/or children. (See subject.)

Medicare;

Old-age, survivors, and disability insurance; or Veterans.

Wire rods:

Voluntary restraints, to be relaxed by foreign producers, S.J. Res. 124.

Withholding taxes:

Civil Service annuitants, given election to make applicable, S. 525.

Extension of 30 days, com. amdt. to H.R. 4229.

Students to receive reduced rates, amdt. 254 to H.R. 13270.

Payers of interest, dividends, and patronage dividends to withhold a tax equal to 20% of payment, amdt. 140 to H.R. 13270.

Voluntary withholding of Maryland and Virginia income taxes by certain officers of the legislative branch, S. 1815, amdt. 248, 249 to H.R. 13270.

Work incentive program:

Community work and training program permitted in areas of State where work incentive program is not in operation, S. 1224.

Demonstration projects on work incentives, S. 739.

Federal share increased to:

90%, S. 1960.

100%, S. 1806.

Minimum wage rate to be required, S. 1960.

Mothers, certain to be exempt from referral, S. 1960.

Replacement by Family Assistance Plan, S. 2966, H.R. 16311, amdt. 1097, 1169 to H.R. 17550.

Training incentive payment to be increased to \$20 per week, S. 1960.

Various amendments to improve operation of, amdt. 788 to H.R. 16311.

Y**Yarn of silk:**

Suspension of duty extended to Nov. 7, 1971, S. 1648, H.R. 2718.

Suspension of duty for 3-year period on spun yarn of silk of noncontinuous silk fibers, S. 3050.

Z**Zip code:**

Treasury Department prohibited from selling statistics of income or special statistical studies identified by a mailing code system, Williams (Del.) floor amdt. to H.R. 13270.

X