

HR 1836

Economic Growth and Tax Relief Reconciliation Act of 2001

Congress: 107 (2001–2003, Ended)

Chamber: House

Policy Area: Taxation

Introduced: May 15, 2001

Current Status: Became Public Law No: 107-16.

Latest Action: Became Public Law No: 107-16. (Jun 7, 2001)

Law: 107-16 (Enacted Jun 7, 2001)

Official Text: <https://www.congress.gov/bill/107th-congress/house-bill/1836>

Sponsor

Name: Rep. Thomas, William M. [R-CA-21]

Party: Republican • **State:** CA • **Chamber:** House

Cosponsors

No cosponsors are listed for this bill.

Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	May 15, 2001

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
107 HR 8	Procedurally related	Jun 12, 2002: Returned to the Calendar. {pursuant to the order of April 23, 2002}.
107 HR 622	Procedurally related	Mar 6, 2002: Message on House action received in Senate and at desk: House amendments to Senate amendments.
107 HR 10	Related bill	Dec 21, 2001: Became Public Law No: 107-90.
107 HR 3	Procedurally related	Aug 13, 2001: See H.R.1836.
107 HR 6	Procedurally related	Aug 13, 2001: See H.R.1836.
107 HR 42	Procedurally related	Aug 13, 2001: See H.R.1836.
107 HR 130	Procedurally related	Aug 13, 2001: See H.R.1836.
107 HR 153	Procedurally related	Aug 13, 2001: See H.R.1836.
107 HR 193	Procedurally related	Aug 13, 2001: See H.R.1836.
107 HR 206	Procedurally related	Aug 13, 2001: See H.R.1836.
107 HR 246	Procedurally related	Aug 13, 2001: See H.R.1836.
107 HR 249	Procedurally related	Aug 13, 2001: See H.R.1836.
107 HR 387	Procedurally related	Aug 13, 2001: See H.R.1836.
107 HR 445	Procedurally related	Aug 13, 2001: See H.R.1836.
107 HR 456	Procedurally related	Aug 13, 2001: See H.R.1836.
107 HR 539	Procedurally related	Aug 13, 2001: See H.R.1836.
107 HR 543	Procedurally related	Aug 13, 2001: See H.R.1836.
107 HR 546	Procedurally related	Aug 13, 2001: See H.R.1836.
107 HR 627	Procedurally related	Aug 13, 2001: See H.R.1836.
107 HR 672	Procedurally related	Aug 13, 2001: See H.R.1836.
107 HR 676	Procedurally related	Aug 13, 2001: See H.R.1836.
107 HR 686	Procedurally related	Aug 13, 2001: See H.R.1836.
107 HR 799	Procedurally related	Aug 13, 2001: See H.R.1836.
107 HR 873	Procedurally related	Aug 13, 2001: See H.R.1836.

Bill	Relationship	Last Action
107 HR 874	Procedurally related	Aug 13, 2001: See H.R.1836.
107 HR 942	Procedurally related	Aug 13, 2001: See H.R.1836.
107 HR 1018	Procedurally related	Aug 13, 2001: See H.R.1836.
107 HR 1126	Procedurally related	Aug 13, 2001: See H.R.1836.
107 HR 1153	Procedurally related	Aug 13, 2001: See H.R.1836.
107 HR 1190	Procedurally related	Aug 13, 2001: See H.R.1836.
107 HR 1264	Procedurally related	Aug 13, 2001: See H.R.1836.
107 HR 1277	Procedurally related	Aug 13, 2001: See H.R.1836.
107 HR 1285	Procedurally related	Aug 13, 2001: See H.R.1836.
107 HR 1398	Procedurally related	Aug 13, 2001: See H.R.1836.
107 HR 1437	Procedurally related	Aug 13, 2001: See H.R.1836.
107 HR 1483	Procedurally related	Aug 13, 2001: See H.R.1836.
107 HR 1498	Procedurally related	Aug 13, 2001: See H.R.1836.
107 HR 1603	Procedurally related	Aug 13, 2001: See H.R.1836.
107 HR 1308	Procedurally related	Aug 10, 2001: See H.R.1836.
107 HRES 153	Procedurally related	May 26, 2001: Motion to reconsider laid on the table Agreed to without objection.
107 HRES 142	Procedurally related	May 16, 2001: Motion to reconsider laid on the table Agreed to without objection.
107 S 896	Related bill	May 16, 2001: Placed on Senate Legislative Calendar under General Orders. Calendar No. 43.
107 S 631	Related bill	Mar 27, 2001: Read twice and referred to the Committee on Finance.

Economic Growth and Tax Relief Reconciliation Act of 2001 - Title I: Individual Income Tax Rate Reductions -

Amends the Internal Revenue Code to establish, as of tax year 2001, a 10 percent individual tax bracket for each filing status applicable to the first: (1) \$12,000 (\$14,000 for 2008 and thereafter) of taxable income for the married filing jointly category; (2) \$10,000 of taxable income for the head of household category; and (3) \$6,000 (\$7,000 for 2008 and thereafter) of taxable income for either the filing as unmarried or married filing separate return categories.

Phases in reductions, beginning in 2001, of the 28 percent, 31 percent, 36 percent, and 39.6 percent brackets. Reduces each rate by one percentage point annually (with an additional 1.6 percent decrease for the 39.6 percent category), so that for years 2006 and thereafter the rates for each category will be, respectively, 25 percent, 28 percent, 33 percent, and 35 percent.

Provides for a credit, payable to the extent practicable before October 1, 2001, of up to \$600 for the married filing jointly category, \$500 for the head of household category, and \$300 for those filing a return as either unmarried or married filing separate.

(Sec. 102) Repeals, in stages beginning in 2006, the personal exemption phase out, making such repeal fully effective beginning in 2010.

(Sec. 103) Repeals, in stages beginning in 2006, the limitation on itemized deductions, making such repeal fully effective beginning in 2010.

Title II: Tax Benefits to Children - Phases in increases in the child tax credit, increasing it to \$1,000 per child effective 2010. Allows the credit against the alternative minimum tax. Makes a portion of the credit refundable. Disregards as income any such refunds for purposes determining eligibility for any federally funded assistance program.

(Sec. 202) Extends permanently the adoption credit for children other than special needs children. Increases the maximum credit to \$10,000 per eligible child, including special needs children. Extends permanently the exclusion from income for employer provided adoption assistance. Increases, to \$150,000, the beginning point of the income phase out range.

(Sec. 204) Increases the maximum amount of employment related expenses taken into account when determining the dependent care credit (to \$3,000 from \$2,400 for one qualifying individual and to \$6,000 from \$4,800 for two or more qualifying individuals). Increases from 30 to 35 percent the applicable percentage used in determining such credit. Increases from \$10,000 to \$15,000 the beginning point of the credit phase down.

(Sec. 205) Establishes an employer-provided child care credit equal to the sum of 25 percent of qualified child care expenses and 10 percent of the qualified child care resource and referral expenditures. Caps such credits at \$150,000 per year.

Title III: Marriage Penalty Relief - Phases in increases in the standard deduction for the married filing jointly category to provide that by 2009 such deduction shall be twice that of an individual filing a single return.

(Sec. 302) Phases in increases in the 15 percent income tax rate bracket for the married filing jointly category to provide that by 2008 such rate bracket shall be twice the size of an individual filing a single return.

(Sec. 303) Increases, on a joint return, with respect to the earned income credit, the phase out by \$1,000 for 2002-2004,

by \$2,000 for 2005-2007, and by \$3,000 for 2007 and following years. Provide for inflation adjustments to such amounts.

Specifies, with respect to such credit, that earned income is to include only amounts includible in gross income.

Repeals the reduction in such credit for taxpayers subject to the alternative minimum tax.

Redefines the term "child" for purposes of such credit.

Title IV: Affordable Education Provisions - Subtitle A: Education Savings Incentives - Increases, from \$500 to \$2,000, the annual limit on contributions to education IRAs.

Increases, on a joint return, the phase out so that it is twice that of a taxpayer filing a single return.

Includes expenditures for qualified elementary and secondary education as qualified education expenses.

Waives age limitations for special needs children.

Permits corporations to contribute to education IRAs.

Permits annual contributions to be made until the filing date (not including extensions) for a tax year.

Extends the time for return of excess contributions.

Provides for coordination of the Hope credit, Lifetime Learning credit, and qualified tuition program provisions.

(Sec. 402) Permits an eligible educational institution (currently, limited to a State or agency or instrumentality thereof) to maintain a qualified tuition program, provided such program has received a ruling that such program meets the applicable requirements for a qualified tuition program.

Excludes from gross income education distributions from qualified tuition programs.

Permits the transfer of credits from one qualified tuition program to another qualified program for the benefit of the same beneficiary without the transfer being considered a distribution.

Permits expenses for the special needs services of a special needs beneficiary.

Subtitle B: Educational Assistance - Permanently extends the exclusion from gross income of employer provided educational assistance.

(Sec. 412) Eliminates the 60 month limit on the student loan interest deduction. Increases the income limitation on the student loan interest deduction.

(Sec. 413) Excludes from gross income certain amounts received under the National Public Health Service Corps Scholarship Program and the F. Edward Hebert Armed Forces Health Professions Scholarship and Financial Assistance Program.

Subtitle C: Liberalization of Tax-Exempt Financing Rules for Public School Construction - Increases the amount by which certain governmental bonds used to finance public school capital expenditures may be exempted from specified arbitrage bond provisions.

(Sec. 422) Provides for the treatment of qualified public educational facility bonds as exempt facility bonds.

Subtitle D: Other Provisions - Allows, until December 31, 2005, a limited tax deduction (up to \$3,000 for 2002 and 2003, and \$4,000 for 2004 and 2005) for qualified higher education tuition and related expenses for taxpayers with adjusted gross income not exceeding specified levels (\$130,000 for the married category and \$65,000 for others).

Title V: Estate, Gift, and Generation-Skipping Transfer Tax Provisions - Subtitle A: Repeal of Estate and Generation-Skipping Transfer Taxes - Repeals, effective January 1, 2010, the estate and generation-skipping transfer taxes.

Subtitle B: Reductions of Estate and Gift Taxes - Phases down the estate and generation-skipping transfer taxes prior to repeal.

Phases down the gift tax and provides that beginning January 1, 2010, the maximum gift tax rate will be the maximum individual rate.

Subtitle C: Increase in Exemption Amounts - Increases: (1) from 2002 through 2009, the exemption equivalent of the unified credit and provides that such amount shall be the same as the GST (generation-skipping transfer tax) exemption amount; and (2) the lifetime gift exemption.

Subtitle D: Credit for State Death Taxes - Reduces the State death tax credit through 2004, repeals it beginning January 1, 2005, and replaces it with a deduction for such taxes.

Subtitle E: Carryover Basis at Death: Other Changes Taking Effect With Repeal - Repeals, effective January 1, 2010, current provisions relating to the basis of property acquired from a decedent.

(Sec. 542) Provides, as a general rule, with respect to property acquired from a decedent dying on January 1, 2010, or later that: (1) property shall be treated as transferred by gift; and (2) the basis of the person acquiring the property shall be the lesser of the adjusted basis of the decedent or the fair market value of the property at the date of the decedent's death. Provides for increases in basis on certain property.

Replaces current subpart C (Estate and Gift Tax Returns) provisions with new subpart C provisions (Returns Relating to Transfers During Life or at Death). Requires specified information to be reported concerning non-cash assets over \$1.3 million transferred at death and certain other gifts. Prescribes penalties for failure to report such information.

Makes the exclusion of gain on the sale of a principal residence available to heirs in certain cases.

Revises current provisions concerning the transfer of certain farm, etc., real property to provide, as a general rule, that if the executor of the estate of any decedent satisfies the right of any person to receive a pecuniary bequest with appreciated property, then gain on such exchange shall be recognized to the estate only to the extent that, on the date of such exchange, the fair market value of such property exceeds such value on the date of death. Provides a similar rule for certain trusts.

Subtitle F: Conservation Easements - Revises the definition of land subject to a qualified conservation easement to mean land located in the United States or any U.S. possession for purposes of expanding the estate tax exclusion for such land.

Subtitle G: Modifications of Generation-Skipping Tax - Amends provisions concerning the special rules for allocation of the GST exemption to provide, as a general rule, that: (1) if any individual makes an indirect skip during such individual's lifetime, any unused portion of such individual's GST exemption shall be allocated to the property transferred

to the extent necessary to make the inclusion ratio for such property zero; and (2) if the amount of the indirect skip exceeds such unused portion, the entire unused portion shall be allocated to the property transferred.

(Sec. 562) Declares that, if a trust is severed in a qualified severance, the trusts resulting from such severance shall be treated as separate trusts thereafter.

(Sec. 563) Revises valuation rules for gifts for which a gift tax return was filed or deemed allocation made. Provides that, if an allocation of the GST exemption to any transfers of property is deemed to have been made at the close of an estate tax inclusion period, the value of the property shall be its value at such time.

(Sec. 564) Directs the Secretary of the Treasury to prescribe circumstances and procedures under which extensions of time will be granted to make an allocation of GST exemption or an election not to apply specified allocation requirements to certain lifetime direct skips, indirect skips, or transfers to a particular trust.

Subtitle H: Extension of Time for Payment of Estate Tax - Increases the permissible number of partners or shareholders in a closely held business for purposes of eligibility for an extension of estate tax payments.

(Sec. 572) Makes the estate of a decedent with an interest in a qualifying lending and financing business eligible for installment payment of the estate tax.

Subtitle I: Other Provisions - Provides for the waiver of the statute of limitations for taxes on certain farm valuations.

Title VI: Pension and Individual Retirement Arrangement Provisions - Subtitle A: Individual Retirement Arrangement Provisions - Increases the Individual Retirement Account (IRA) annual dollar contribution limit to \$3,000 for 2002 through 2004, \$4,000 for 2005 through 2007, and \$5,000 for 2008 and thereafter, with indexing in \$500 increments thereafter. Provides, for individuals age 50 and older, that such limit shall be increased by \$500 for 2002 through 2005 and by \$1,000 for years 2006 and thereafter.

(Sec. 602) Deems certain voluntary employee contributions to accounts and annuities as IRAs rather than pension plans.

Subtitle B: Expanding Coverage - Increases annual benefit limits to \$160,000 and annual contribution limits to \$40,000. Increases, over five years, the annual contribution limits for 401 (k) and other employer-sponsored plan to \$15,000. Sets indexes for inflation in various increments on such increased limits.

(Sec. 612) Revises requirements relating to plan loans for subchapter S owners, partners, and sole proprietors.

(Sec. 613) Revises specified top-heavy rules. Revises the definition of key employee. Requires that employer matching contributions be taken into account for purposes of minimum contribution requirements. Provides for distributions during the last year before a determination date is taken into account. Excludes from the definition of top-heavy plan: (1) cash or deferred arrangements using alternative methods of meeting nondiscrimination requirements; and (2) defined contribution plans using alternative methods of meeting nondiscrimination requirements.

(Sec. 614) Provides that elective deferrals shall not be taken into account for purposes of limits on certain plan contributions.

(Sec. 615) Repeals specified coordination requirements for deferred compensation plans of State and local governments and tax-exempt organization.

(Sec. 616) Revises certain deduction limits for stock bonus and profit sharing trusts and for defined contribution plans.

(Sec. 617) Provides for optional treatment of elective deferrals as Roth contributions.

(Sec. 618) Allows an individual a tax credit of up to \$2,000 for qualified retirement savings contributions.

(Sec. 619) Allows an eligible small employer a pension plan startup cost credit of up to \$500 for each of the first three years.

(Sec. 620) Eliminates user fee requirements for requests to the Internal Revenue Service (IRS) concerning the status of pension plans.

(Sec. 621) Revises provisions concerning the sourcing treatment of the compensation of a nonresident alien in connection with a temporary U.S. presence as a regular crew member of foreign vessel.

Subtitle C: Enhancing Fairness for Women - Allows individuals who are age 50 or older to make additional contributions to an applicable employer plan.

(Sec. 632) Sets forth requirements relating to equitable treatment for contributions of employees to defined contribution plans. Increases the 25 percent of compensation limitation on annual additions under a defined contribution plan to 100 percent. Declares that certain contributions by church plans are not to be treated as exceeding a specified limit. Increases the 33 and one-third percent of compensation limitation on deferrals under deferred compensation plans of State and local governments and tax exempt entities (section 457 plans) to 100 percent of compensation.

(Sec. 633) Provides for faster vesting of certain employer matching contributions.

(Sec. 634) Provides for the modification of the life expectancy tables concerning the minimum distribution rules.

(Sec. 635) Revises requirements relating to tax treatment of division of section 457 plan benefits upon divorce. Applies the taxation rules for qualified plan distributions pursuant to a qualified domestic relations order to distributions made pursuant to a domestic relations order from a section 457 plan. Provides that a section 457 plan is not to be treated as violating the restrictions on distributions from such plans due to payments to an alternate payee under a qualified domestic relations order.

(Sec. 636) Directs the Secretary to reduce from 12 months to six months the safe harbor relief period during which an employee is prohibited from making elective contributions and employee contributions in order for a distribution to be deemed necessary to satisfy a hardship financial need. Provides that a hardship distribution from any qualified plan is not an eligible rollover distribution.

(Sec. 637) Provides for a waiver of tax on certain nondeductible contributions made for pension coverage for domestic or similar workers, by providing that the ten-percent excise tax on nondeductible contributions does not apply to contributions to a SIMPLE 401(k) plan or SIMPLE IRA that are nondeductible solely because they are not made in connection with a trade or business of the employer. Declares that nothing in such amendment shall be construed to infer the proper treatment of nondeductible contributions under the laws in effect before such amendment.

Subtitle D: Increasing Portability for Participants - Permits rollovers from and to various types of plans under the Code.

(Sec. 642) Permits individual retirement plan (IRA) rollovers into workplace retirement plans only if certain conditions are met.

(Sec. 643) Permits rollover of after-tax contributions in an exempt trust under specified conditions.

(Sec. 644) Sets forth a hardship exception to the 60-day rule. Authorizes the Secretary to waive the 60-day rollover period if the failure to waive such requirement would be against equity or good conscience, including cases of casualty, disaster, or other events beyond the reasonable control of the individual subject to such requirement.

(Sec. 645) Sets forth requirements for treatment of forms of distribution available under transferor and transferee plans under the Code.

(Sec. 646) Revises restrictions on distributions, including the same desk exception. Repeals business sale requirements.

(Sec. 647) Authorizes trustee-to-trustee transfers to purchase permissive service credit with respect to governmental defined benefit plans.

(Sec. 648) Allows employers to disregard rollovers for purposes of cash-out amounts, under retirement plan provisions of the Code.

(Sec. 649) Revises minimum distribution and inclusion requirements for section 457 plans.

Subtitle E: Strengthening Pension Security and Enforcement -Increases, until repeal (2004), the current liability full funding limit.

(Sec. 652) Revises maximum contribution deduction rules. Applies such rules to all defined benefit plans.

(Sec. 653) Allows an employer, in determining the amount of nondeductible contributions for any taxable year, to elect not to take into account any contributions to a defined benefit plan except to the extent that they exceed the full-funding limitation.

(Sec. 654) Makes limitation rules on benefits and contributions for qualified benefit plans (section 415 plans) inapplicable to governmental or multiemployer plans. Sets forth special rules relating to the combination or aggregation of multiemployer plans.

(Sec. 655) Modifies the effective date of the rule excluding certain effective date deferrals from the definition of individual account plan.

(Sec. 656) Requires any employee stock ownership plan (ESOP) holding employer securities consisting of stock in an S corporation to provide that no portion of the assets of the plan attributable to (or allocable in lieu of) such employer securities may, during a nonallocation year, accrue (or be allocated directly or indirectly under any qualified plan of the employer) for the benefit of any disqualified person. Defines a nonallocation year as any ESOP plan year if, at any time during it such plan holds employer securities consisting of stock in an S corporation, and disqualified persons own at least 50 percent of the number of shares of stock in that corporation. Prescribes attribution rules.

Imposes an excise tax for violations of such prohibition.

(Sec. 657) Makes a direct rollover the default option for mandatory distributions exceeding \$1,000 and that are eligible rollover distributions from qualified retirement plans.

(Sec. 658) States that a determination regarding the taxable year with respect to which a contribution to a multiemployer pension plan is deemed made shall not be treated as a method of accounting.

(Sec. 659) Imposes an excise tax on a plan failing to provide required notice of a significant reduction in the rate of future benefit accrual.

Subtitle F: Reducing Regulatory Burdens - Revises requirements relating to timing of plan valuations.

(Sec. 662) Allows applicable dividends of ESOPs to be reinvested without loss of dividend deduction.

(Sec. 663) Repeals a transition rule relating to certain highly compensated employees under the Tax Reform Act of 1986.

(Sec. 664) Directs the Secretary to modify certain regulations with respect to certain plan participation by employees of tax-exempt entities.

(Sec. 665) Excludes from gross income any fringe benefit qualifying as a qualified retirement planning service.

(Sec. 666) Repeals the multiple use test, and directs the Secretary to prescribe regulations, as necessary, including ones permitting appropriate aggregation of plans and contributions.

Subtitle G: Miscellaneous Provisions - Permits an Alaskan Native Settlement Trust to make a one-time election to have the provisions of this subtitle apply in determining tax treatment. Provides that an electing trust will pay taxes at the lowest rate applicable on the ordinary income of an individual.

Title VII: Alternative Minimum Tax - Increases the alternative minimum tax exemption amount: (1) by \$4,000 for married couples filing a joint return and surviving spouses; and (2) by \$2,000 for other filing categories.

Title VIII: Other Provisions - Revises provisions concerning the payment of corporate estimated taxes to provide that notwithstanding otherwise applicable Code provisions: (1) 100 percent of the amount of any required installment of corporate estimated tax which is otherwise due in September 2001 shall not be due until October 1, 2001; and (2) 20 percent of the amount of any required installment of corporate estimated tax which is otherwise due in September 2004 shall not be due until October 1, 2004.

(Sec. 802) Expands from 90 to 180 days the time that the Secretary of the Treasury may postpone certain tax related deadlines for taxpayers affected by a Presidentially declared disaster.

(Sec. 803) Excludes from gross income and from adjusted gross income computations which consider excluded income (including Social Security benefits) specified restitution payments received by persons (or heirs) persecuted by Nazi Germany, its allied or controlled countries, or any other Axis regime because of race, religion, physical or mental disability, or sexual orientation.

Title IX: Compliance With Congressional Budget Act - States that all provisions of, and amendments made by, this Act shall not apply: (1) to taxable, plan, or limitation years beginning after December 31, 2010; or (2) in the case of title V, to estates of decedents dying, gifts made, or generation skipping transfers, after December 31, 2010. Provides that the Code and the Employee Retirement Income Security Act of 1974 shall be applied and administered to years, estates, gifts, and transfers described in the preceding sentence as if the provisions and amendments in such sentence had never been enacted.

Actions Timeline

- **Jun 7, 2001:** Signed by President.
- **Jun 7, 2001:** Signed by President.
- **Jun 7, 2001:** Became Public Law No: 107-16.
- **Jun 7, 2001:** Became Public Law No: 107-16.
- **Jun 4, 2001:** Presented to President.
- **Jun 4, 2001:** Presented to President.
- **May 31, 2001:** Message on Senate action sent to the House.
- **May 26, 2001:** Conference report filed: Conference report H. Rept. 107-84 filed.(text of conference report: CR 5/25/2001 H2726-2824)
- **May 26, 2001:** Conference report H. Rept. 107-84 filed. (text of conference report: CR 5/25/2001 H2726-2824)
- **May 26, 2001:** Rules Committee Resolution H. Res. 153 Reported to House. Rule provides for consideration of the conference report to H.R. 1836.
- **May 26, 2001:** Mr. Thomas brought up conference report H. Rept. 107-84 for consideration under the provisions of H. Res. 153. (consideration: CR S5770-5796)
- **May 26, 2001:** DEBATE - The House proceeded with one hour of debate on the conference report to accompany H.R. 1836.
- **May 26, 2001:** Rule H. Res. 153 passed House.
- **May 26, 2001:** The previous question was ordered pursuant to the rule.
- **May 26, 2001:** Conference report agreed to in House: On agreeing to the conference report Agreed to by the Yeas and Nays: 240 - 154 (Roll no. 149).
- **May 26, 2001:** Motions to reconsider laid on the table Agreed to without objection.
- **May 26, 2001:** On agreeing to the conference report Agreed to by the Yeas and Nays: 240 - 154 (Roll no. 149).
- **May 26, 2001:** Conference papers: Senate report and manager's statement and message on House action held at the desk in Senate.
- **May 26, 2001:** Conference committee actions: Conferees agreed to file conference report.
- **May 26, 2001:** Conferees agreed to file conference report.
- **May 26, 2001:** Conference report considered in Senate. (consideration: CR S5770-5796)
- **May 26, 2001:** Conference report agreed to in Senate: Senate agreed to conference report by Yea-Nay Vote. 58 - 33. Record Vote Number: 170.
- **May 26, 2001:** Senate agreed to conference report by Yea-Nay Vote. 58 - 33. Record Vote Number: 170.
- **May 23, 2001:** Considered by Senate. (consideration: CR S5490-5522)
- **May 23, 2001:** Motion by Senator Stabenow to commit to Senate Committee on Finance with instructions made in Senate. (consideration: CR S5492; text: CR S5492)
- **May 23, 2001:** Point of order under the Budget Act against the Stabenow motion to commit made in Senate.
- **May 23, 2001:** Motion to waive the Budget Act with respect to the measure (re: Stabenow motion to commit) rejected in Senate by Yea-Nay Vote. 46 - 54. Record Vote Number: 160.
- **May 23, 2001:** Passed/agreed to in Senate: Passed Senate with an amendment by Yea-Nay. 62 - 38. Record Vote Number: 165.(text: CR 5/25/2001 S5714-5753)
- **May 23, 2001:** Passed Senate with an amendment by Yea-Nay. 62 - 38. Record Vote Number: 165. (text: CR 5/25/2001 S5714-5753)
- **May 23, 2001:** Senate insists on its amendment, asks for a conference, appoints conferees Grassley, Hatch, Murkowski, Nickles, Gramm, Baucus, Rockefeller, Daschle and Breaux.
- **May 23, 2001:** Message on Senate action sent to the House.
- **May 23, 2001:** Mr. Thomas asked unanimous consent that the House disagree to the Senate amendment, and agree to a conference.
- **May 23, 2001:** RESERVATION OF OBJECTION - Mr. McDermott reserved the right to object and under his reservation proceeded with remarks and also yielded time.
- **May 23, 2001:** UNANIMOUS CONSENT WITHDRAWN - Mr. Thomas withdrew his unanimous consent request.
- **May 23, 2001:** Mr. Thomas moved that the House disagree to the Senate amendment, and agree to a conference.
- **May 23, 2001:** DEBATE - The House proceeded with one hour of debate on the motion.
- **May 23, 2001:** The previous question was ordered without objection.

- May 23, 2001:** On motion that the House disagree to the Senate amendment, and agree to a conference Agreed to by voice vote.
- **May 23, 2001:** Mr. Stark moved that the House instruct conferees.
 - **May 23, 2001:** DEBATE - The House proceeded with one hour of debate on the motion to instruct conferees. The instructions contained in the motion seek to require the production of a conference report in which the revenue losses and associated debt service costs do not grow as a percentage of gross domestic product on either a long or short term basis and provides conditions as an outline for same.
 - **May 23, 2001:** The previous question was ordered without objection.
 - **May 23, 2001:** On motion that the House instruct conferees Failed by the Yeas and Nays: 198 - 210 (Roll no. 146).
 - **May 23, 2001:** Motion to reconsider laid on the table Agreed to without objection.
 - **May 23, 2001:** The Speaker appointed conferees: Thomas, Armey, and Rangel.
 - **May 22, 2001:** Considered by Senate. (consideration: CR S5405-5428)
 - **May 22, 2001:** Motion by Senator Feingold to commit to Senate Committee on Finance with instructions rejected in Senate by Yea-Nay Vote. 30 - 69. Record Vote Number: 134. (consideration: CR S5405, S5407)
 - **May 22, 2001:** Point of order under the Budget Act against the Corzine motion to commit made in Senate.
 - **May 22, 2001:** Motion to waive the Budget Act with respect to the measure (re: Corzine motion to commit) rejected in Senate by Yea-Nay Vote. 43 - 56. Record Vote Number: 140.
 - **May 22, 2001:** Motion by Senator Conrad to commit to Senate Committee on Finance with instructions made in Senate. (consideration: CR S5415-5416; text: CR S5415)
 - **May 22, 2001:** Motion to waive the Budget Act with respect to the measure (re: Conrad motion to commit) rejected in Senate by Yea-Nay Vote. 41 - 57. Record Vote Number: 145.
 - **May 22, 2001:** Motion by Senator Wellstone to commit to Senate Committee on Finance with instructions made in Senate. (consideration: CR S5425)
 - **May 22, 2001:** Point of order under the Budget Act against the Wellstone motion to commit made in Senate.
 - **May 22, 2001:** Motion to waive the Budget Act with respect to the measure (re: Wellstone motion to commit) rejected in Senate by Yea-Nay Vote. 39 - 60. Record Vote Number: 156.
 - **May 21, 2001:** Considered by Senate. (consideration: CR S5185-5260)
 - **May 21, 2001:** Motion by Senator McCain to commit to Senate Committee on Finance with instructions made in Senate. (consideration: CR S5225-5227, S5256-5257; text: CR S5225)
 - **May 21, 2001:** Motion by Senator Feingold to commit to Senate Committee on Finance with instructions made in Senate. (consideration: CR S5230; text: CR S5230)
 - **May 21, 2001:** Motion by Senator Corzine to commit to Senate Committee on Finance with instructions made in Senate. (consideration: CR S5243-5245; text: CR S5243)
 - **May 21, 2001:** Point of order under the Budget Act against the Wellstone motion to commit raised in Senate.
 - **May 21, 2001:** Motion to waive the Budget Act with respect to the measure (re: Wellstone motion to commit) rejected in Senate by Yea-Nay Vote. 41 - 58. Record Vote Number: 121.
 - **May 21, 2001:** Point of order under the Budget Act against the McCain motion to commit made in Senate.
 - **May 21, 2001:** Motion to waive the Budget Act with respect to the measure (re: McCain motion to commit) rejected in Senate by Yea-Nay Vote. 43 - 56. Record Vote Number: 127.
 - **May 21, 2001:** Ruling of the Chair that a quorum call is not in order sustained by Yea-Nay Vote. 99 - 0. Record Vote Number: 131.
 - **May 17, 2001:** Measure laid before Senate by unanimous consent. (consideration: CR S5028-5100)
 - **May 16, 2001:** Rule H. Res. 142 passed House.
 - **May 16, 2001:** Considered under the provisions of rule H. Res. 142. (consideration: CR H2207-2223; text of measure as reported in House: CR H2207-2208)
 - **May 16, 2001:** Rule provides for consideration of H.R. 1836 with 1 hour of general debate. Previous question shall be considered as ordered without intervening motions except motion to recommit with or without instructions. Waives points of order against consideration. A specified amendment is in order. Provides for consideration of the amendment in the nature of a substitute printed in H. Rept. 107-68, if offered by Representative Rangel or his designee, which shall be considered as read and separately debatable for one hour, equally divided and controlled. Rule further provides that upon receipt of a message from the Senate transmitting H.R. 1836 with Senate amendments thereto, it shall be in order to consider in the House a motion offered by the Chairman of the Committee on Ways and Means or his designee that the House disagree to the Senate amendments and request or agree to a conference with the Senate thereon.

May 16, 2001: DEBATE - Pursuant to the provisions of H. Res. 142, the House proceeded with one hour of debate on H.R. 1836.

- **May 16, 2001:** DEBATE - The House proceeded with one hour of debate on the amendment in the nature of a substitute offered by Mr. Rangel.
- **May 16, 2001:** The previous question was ordered on the bill and the amendment.
- **May 16, 2001:** Passed/agreed to in House: On passage Passed by the Yeas and Nays: 230 - 197 (Roll no. 118).
- **May 16, 2001:** On passage Passed by the Yeas and Nays: 230 - 197 (Roll no. 118).
- **May 16, 2001:** Motion to reconsider laid on the table Agreed to without objection.
- **May 16, 2001:** Received in the Senate. Read twice. Placed on Senate Legislative Calendar under General Orders. Calendar No. 44.
- **May 15, 2001:** Introduced in House
- **May 15, 2001:** Introduced in House
- **May 15, 2001:** Referred to the House Committee on Ways and Means.
- **May 15, 2001:** Rules Committee Resolution H. Res. 142 Reported to House. Rule provides for consideration of H.R. 1836 with 1 hour of general debate. Previous question shall be considered as ordered without intervening motions except motion to recommit with or without instructions. Waives points of order against consideration. A specified amendment is in order. Provides for consideration of the amendment in the nature of a substitute printed in H. Rept. 107-68, if offered by Representative Rangel or his designee, which shall be considered as read and separately debatable for one hour, equally divided and controlled. Rule further provides that upon receipt of a message from the Senate transmitting H.R. 1836 with Senate amendments thereto, it shall be in order to consider in the House a motion offered by the Chairman of the Committee on Ways and Means or his designee that the House disagree to the Senate amendments and request or agree to a conference with the Senate thereon.