

## HR 5970

### Estate Tax and Extension of Tax Relief Act of 2006

**Congress:** 109 (2005–2007, Ended)

**Chamber:** House

**Policy Area:** Taxation

**Introduced:** Jul 28, 2006

**Current Status:** Motion by Senator Frist to reconsider the vote by which the motion to invoke cloture on the motion to

**Latest Action:** Motion by Senator Frist to reconsider the vote by which the motion to invoke cloture on the motion to proceed to H.R. 5970 was not agreed to (Roll Call No. 229) entered in Senate. (Aug 3, 2006)

**Official Text:** <https://www.congress.gov/bill/109th-congress/house-bill/5970>

### Sponsor

**Name:** Rep. Thomas, William M. [R-CA-22]

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

### Cosponsors (3 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Blunt, Roy [R-MO-7]	R · MO		Jul 28, 2006
Rep. Boehner, John A. [R-OH-8]	R · OH		Jul 28, 2006
Rep. McKeon, Howard P. "Buck" [R-CA-25]	R · CA		Jul 28, 2006

### Committee Activity

Committee	Chamber	Activity	Date
Education and Workforce Committee	House	Referred To	Jul 28, 2006
Energy and Commerce Committee	House	Referred To	Jul 28, 2006
Natural Resources Committee	House	Referred To	Jul 28, 2006
Ways and Means Committee	House	Referred To	Jul 28, 2006

### Subjects & Policy Tags

#### Policy Area:

Taxation

### Related Bills

Bill	Relationship	Last Action
109 S 3829	Related bill	Aug 3, 2006: Read twice and referred to the Committee on Finance.
109 HRES 966	Related bill	Jul 28, 2006: Motion to reconsider laid on the table Agreed to without objection.
109 S 3626	Related bill	Jun 29, 2006: Read twice and referred to the Committee on Finance.
109 HR 5421	Related bill	May 18, 2006: Referred to the House Committee on Ways and Means.
109 S 1791	Related bill	Sep 29, 2005: Read twice and referred to the Committee on Finance.
109 HR 3883	Related bill	Sep 22, 2005: Referred to the House Committee on Ways and Means.

Estate Tax and Extension of Tax Relief of 2006 - Amends the Internal Revenue Code to restore the unified estate and gift tax exclusion after 2009, phase in an increase of such exclusion to \$5 million in 2015, and lower the estate tax rate.

Extends through 2007 various tax provisions relating to business investment and economic development, education, research, health care, environmental remediation, and investment in the District of Columbia, Puerto Rico, and American Samoa. Revises the system of tax incentives for investment in New York Liberty Zone property.

Modifies tax administration provisions relating to awards for whistleblowers, frivolous tax filings, authority of the Internal Revenue Service to disclose tax return information, and refund rules for aviation kerosene.

Authorizes the issuance of tax-exempt zone academy bonds and rural renaissance bonds. Allows expensing of mine safety equipment and a tax credit for mine rescue team training costs.

Allows a taxpayer election to deduct certain gain from timber sales.

Suspends until 2008 the disallowance of the tax deduction for business travel expenses of a spouse.

Surface Mining Control and Reclamation Act Amendments of 2006 - Amends the Surface Mining Control and Reclamation Act of 1977 to: (1) reauthorize the Abandoned Mine Reclamation Fund (AMR Fund) through FY2021; (2) reduce rates of reclamation fees payable by mine operators to the AMR Fund; and (3) revise allocations of payments to states for reclamation of abandoned mines.

Amends the Internal Revenue Code with respect to liability of mine operators for payment of health care premiums of retired miners.

Amends the Fair Labor Standards Act of 1938 to increase the federal minimum wage rate.

## Actions Timeline

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- **Aug 3, 2006:** Cloture on the motion to proceed not invoked in Senate by Yea-Nay Vote. 56 - 42. Record Vote Number: 229. (consideration: CR S8746; text: CR S8746)
- **Aug 3, 2006:** Motion by Senator Frist to reconsider the vote by which the motion to invoke cloture on the motion to proceed to H.R. 5970 was not agreed to (Roll Call No. 229) entered in Senate.
- **Aug 2, 2006:** Motion to proceed to consideration of measure made in Senate by Unanimous Consent. (consideration: CR S8668)
- **Aug 2, 2006:** Cloture motion on the motion to proceed presented in Senate. (consideration: CR S8668; text: CR S8668)
- **Aug 2, 2006:** Motion to proceed to consideration of measure withdrawn in Senate.
- **Jul 31, 2006:** Received in the Senate, deemed read the first time on July 28 (Legislative Day July 26) 2006 pursuant to the order of July 28.
- **Jul 31, 2006:** Read the second time. Placed on Senate Legislative Calendar under General Orders. Calendar No. 562.
- **Jul 29, 2006:** DEBATE - The House continued with debate on H.R. 5970.
- **Jul 29, 2006:** The previous question was ordered pursuant to the rule. (consideration: CR 7/28/2005 H6201)
- **Jul 29, 2006:** Mr. Miller, George moved to recommit with instructions to Education and Labor. (consideration: CR 7/28/2005 H6201-6220; text: CR 7/28/2005 H6201-6219)
- **Jul 29, 2006:** DEBATE - The House proceeded with ten minutes of debate on the George Miller (CA) motion to recommit with instructions. The instructions contained in the motion seek to require the bill to be reported back to the House with an amendment in the nature of a substitute consisting of a complete new text entitled Fair Minimum Wage and Extension of Tax Relief Act.
- **Jul 29, 2006:** The previous question on the motion to recommit with instructions was ordered without objection. (consideration: CR 7/28/2005 H6219)
- **Jul 29, 2006:** On motion to recommit with instructions Failed by recorded vote: 190 - 220 (Roll no. 424). (consideration: CR 7/28/2005 H6219-6220)
- **Jul 29, 2006:** Passed/agreed to in House: On passage Passed by recorded vote: 230 - 180, 1 Present (Roll no. 425). (text: CR 7/28/2005 H6171-6189)
- **Jul 29, 2006:** On passage Passed by recorded vote: 230 - 180, 1 Present (Roll no. 425). (text: CR 7/28/2005 H6171-6189)
- **Jul 29, 2006:** Motion to reconsider laid on the table Agreed to without objection.
- **Jul 28, 2006:** Introduced in House
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- **Jul 28, 2006:** Referred to the Committee on Ways and Means, and in addition to the Committees on Energy and Commerce, Education and the Workforce, and Resources, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned.
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- **Jul 28, 2006:** Rules Committee Resolution H. Res. 966 Reported to House. Rule provides for consideration of H.R. 5970 and H.R. 4. Previous question shall be considered as ordered without intervening motions except motion to recommit. Measure will be considered read. Bill is closed to amendments. The resolution provides for consideration of both H.R. 5970 and H.R. 4, in the House.
- **Jul 28, 2006:** Considered under the provisions of rule H. Res. 966. (consideration: CR H6171-6220)
- **Jul 28, 2006:** Rule provides for consideration of H.R. 5970 and H.R. 4. Previous question shall be considered as ordered without intervening motions except motion to recommit. Measure will be considered read. Bill is closed to

amendments. The resolution provides for consideration of both H.R. 5970 and H.R. 4, in the House.

- **Jul 28, 2006: DEBATE** - The House proceeded with one hour of debate on H.R. 5970.