

HR 6111

Tax Relief and Health Care Act of 2006

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Chamber: House

Policy Area: Taxation

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Sponsor

Name: Rep. Tauscher, Ellen O. [D-CA-10]

Party: Democratic • **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	Sep 19, 2006

Subjects & Policy Tags

No subjects or policy tags are listed for this bill.

Related Bills

Bill	Relationship	Last Action
109 HR 6406	Related bill	Dec 8, 2006: Pursuant to section 2 of House Resolution 1100, the text of H.R. 6406 as passed by the House, will be appended to the engrossment of the House amendment to the Senate amendment to H.R. 6111.
109 HRES 1099	Procedurally related	Dec 8, 2006: Motion to reconsider laid on the table Agreed to without objection.
109 HRES 1100	Related bill	Dec 8, 2006: Motion to reconsider laid on the table Agreed to without objection.
109 HR 6408	Related bill	Dec 7, 2006: Referred to the Committee on Ways and Means, and in addition to the Committees on Energy and Commerce, Resources, Education and the Workforce, and Government Reform, 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.
109 S 3772	Related bill	Nov 16, 2006: Committee on Energy and Natural Resources Subcommittee on Public Lands and Forests. Hearings held. With printed Hearing: S.Hrg. 109-792.
109 S 3523	Identical bill	Nov 13, 2006: Referred to the House Committee on Ways and Means.
109 HR 6142	Related bill	Sep 21, 2006: Referred to the House Committee on Ways and Means.
109 S 3711	Related bill	Aug 2, 2006: Held at the desk.

Tax Relief and Health Care Act of 2006 - Division A: Extension and Expansion of Certain Tax Relief Provisions, and Other Tax Provisions - Title I: Extension and Modification of Certain Provisions - (Sec. 101) Extends through 2007:

(1) the tax deduction for qualified tuition and related expenses; (2) the election to deduct state and local general sales taxes in lieu of income taxes; (3) the election to include combat zone compensation as earned income for purposes of the earned income tax credit; (4) the tax deduction for certain expenses of elementary and secondary school teachers; (5) the expensing of environmental remediation costs (including for cleanup of petroleum products); (6) certain tax incentives for investment in the District of Columbia; (7) the Indian employment tax credit and accelerated depreciation for business property on Indian reservations; (8) accelerated depreciation (i.e., 15-year straight-line cost recovery) of qualified leasehold improvements and restaurant property; (9) parity rules for mental health benefits under group health benefit plans; (10) the tax deduction for donations by corporations of scientific property used for research and of computer technology and equipment; (11) the suspension of the taxable income limitation on percentage depletion for oil and natural gas produced from marginal oil wells; and (12) the authority for certain Internal Revenue Service (IRS) undercover investigations.

(Sec. 102) Extends the \$3.5 billion equity investment limit for the new markets tax credit through 2008. Requires the Secretary of the Treasury to issue regulations to ensure that non-metropolitan counties receive a proportional allocation of qualified equity investments under the tax credit.

(Sec. 104) Extends through 2007 the tax credit for increasing research activities. Increases the rate of the alternative incremental tax credit for research activities. Allows an election for an alternative simplified tax credit for research expenses.

(Sec. 105) Modifies the work opportunity and welfare-to-work tax credits to: (1) consolidate the credits into one tax credit and extend such consolidated credit through 2007; (2) allow ex-felons to qualify for the consolidated credit without regard to family income; (3) increase the maximum age for eligibility of food stamp recipients under the credit from 25 to 40; (4) extend filing deadlines for the credit; and (5) increase the credit amount for the employment of certain long-term family assistance recipients.

(Sec. 107) Extends through 2007 the authority to issue qualified zone academy bonds. Requires issuers of such bonds to reasonably expect to spend 95% of bond proceeds for qualified purposes (e.g., school repair, equipment, and teacher training) within five years of issuance.

(Sec. 114) Extends until January 1, 2008, the increased rate (\$13.25 instead of \$10.50) of excise tax on distilled spirits required to be paid back (covered) to the Treasuries of Puerto Rico and the Virgin Islands.

(Sec. 117) Extends through 2007 taxpayer eligibility for tax deductible contributions to Archer medical savings accounts (Archer MSAs). Allows an extended deadline for the filing of certain reports by Archer MSA trustees.

(Sec. 119) Extends through 2007 the eligibility for certain domestic corporations for the tax credit for economic development activities in American Samoa.

(Sec. 120) Extends through 2010 bonus depreciation allowances for certain Gulf Opportunity Zone real property or residential rental property.

(Sec. 122) Extends through 2007 IRS authority to share tax return information with other federal and state agencies to:

(1) facilitate combined employment tax reporting; (2) investigate terrorist activities; and (3) facilitate the repayment of certain student loans contingent on borrower income.

(Sec. 123) Sets forth a special rule for making elections for taxable years after 2005 relating to certain expired tax provisions.

Title II: Energy Tax Provisions - (Sec. 201) Extends through 2008: (1) the tax credit for electricity produced from certain renewable resources; (2) the tax credit for holders of clean renewable energy bonds; (3) the tax deduction for energy efficient commercial buildings; (4) the tax credit for new energy efficient homes; (5) the tax credit for residential energy efficient property; (6) the energy tax credit; and (7) special excise tax rates for qualified methanol and ethanol fuel.

(Sec. 203) Modifies provisions of the qualifying advanced coal project tax credit to provide an alternate sulfur dioxide removal measurement for advanced coal-based generation technology electric generation units.

(Sec. 209) Allows a special depreciation allowance for 50% of the adjusted basis of cellulosic biomass ethanol plant property placed in service before January 1, 2013.

(Sec. 210) Authorizes expenditures from the Leaking Underground Storage Tank Trust Fund to carry out various programs enacted by the Energy Policy Act of 2005.

(Sec. 211) Exempts coke and coke gas from the phaseout provisions under the tax credit for producing fuel from a nonconventional source. Denies such tax credit for facilities producing petroleum-based coke or coke gas.

Title III: Health Savings Accounts - Health Opportunity Patient Empowerment Act of 2006 - (Sec. 302) Allows a one-time distribution of amounts in a health flexible spending arrangement or health reimbursement arrangement to a health savings account (HSA) if such distribution takes place before January 1, 2012. Requires distributions to be included in the gross income of individuals (except for deceased or disabled individuals) who fails to maintain coverage in a high deductible health plan and imposes an additional 10% penalty on such distributions.

Allows certain coverage under a flexible spending arrangement for taxable years after December 31, 2006, to be disregarded for purposes of determining eligibility for high deductible health plan coverage.

(Sec. 303) Repeals the annual limitations on tax deductions for contributions to HSAs.

(Sec. 304) Requires inflation adjustments to HSA contribution and deductible amounts to be determined at the end of the 12-month period ending on March 31 (currently, August 31). Requires the Secretary of the Treasury to publish inflation adjustments for HSA contribution and deductible amounts by June 1 of each year.

(Sec. 305) Allows individuals who establish an HSA after the beginning of a taxable year to make contributions up to the full annual limit.

(Sec. 306) Permits employers to make higher contributions to the HSAs of employees who are not highly compensated.

(Sec. 307) Allows a one-time tax-free distribution of individual retirement account funds to an HSA. Requires distributions to be included in the gross income of any individual (except a deceased or disabled individual) who fails to maintain coverage in a high deductible health plan and imposes an additional 10% penalty on such distributions.

Title IV: Other Provisions - (Sec. 401) Extends the tax deduction for income attributable to domestic production activities to production activities in Puerto Rico in 2006 and 2007.

(Sec. 402) Allows individual taxpayers a refundable tax credit for certain long-term alternative minimum tax credits existing before January 1, 2013. Limits such credit to the greater of: (1) the lesser of \$5,000 or the amount of the long-term unused minimum tax credit; or (2) 20% of the amount of such credit. Phases out such credit for taxpayers with adjusted gross incomes exceeding certain levels.

(Sec. 403) Revises corporate reporting requirements for incentive stock options.

(Sec. 404) Allows a taxpayer election to expense (i.e., deduct expenses in current taxable year) 50% of the cost of qualified advanced mine safety equipment property, including emergency communication technology, electronic identification and location devices, emergency oxygen-generating, self-rescue devices, and comprehensive monitoring systems. Terminates such election after 2008.

(Sec. 405) Allows a business-related tax credit for mine rescue team training costs. Terminates such credit after 2008.

(Sec. 406) Revises the reward program for individuals who provide information about tax law violations (whistleblowers). Allows rewards between 15% and 30% of amounts collected by the Internal Revenue Service (IRS) where the amount in dispute exceeds \$2 million. Allows a tax deduction for attorney fees relating to whistleblower awards. Allows whistleblowers to appeal the amount or denial of an award to the U.S. Tax Court.

Directs the Secretary of the Treasury to: (1) establish a Whistleblower Office in the IRS; and (2) report to Congress annually on the whistleblower program.

(Sec. 407) Increases from \$500 to \$5,000 the civil penalty for filing a frivolous tax return. Extends such penalty to other frivolous tax submissions, including requests for a hearing on tax liens, applications for installment payments, offers in compromise, and taxpayer assistance orders. Grants the Secretary authority to reduce such penalties to promote compliance with tax laws.

(Sec. 408) Includes any meningococcal vaccine and any vaccine against the human papillomavirus as a taxable vaccine for excise tax purposes.

(Sec. 409) Makes permanent: (1) the tax exemption of settlement funds for claims under the Comprehensive Environmental Response, Compensation, and Liability Act of 1980; (2) provisions applying the active business requirement to all members of a corporation's affiliated group in reorganization; (3) volume limits for veterans' mortgage bonds in Alaska, Oregon, and Wyoming; (4) the taxpayer election to treat self-created musical compositions as capital assets; (5) the decrease in tonnage requirements for qualifying vessels under the alternative tax on qualifying shipping activities; and (6) the exemption of certain securities in the Texas Permanent University Fund from tax-exempt bond arbitrage rules.

(Sec. 415) Revises rules for the treatment of shipping activities in the Great Lakes Region to allow vessel operators in that region to qualify for the alternative tax for qualifying shipping activities.

(Sec. 416) Exempts veterans who finance home purchases with mortgage revenue bonds prior to 2008 from the first-time homebuyer requirement.

(Sec. 417) Allows certain employees of the intelligence community to exclude from their gross income the gain from the sale of their principal residences without regard to otherwise applicable five-year residential use and holding requirements.

(Sec. 418) Extends special tax rollover rules to certain federal judicial officers who are required to sell property to comply with conflict-of-interest requirements.

(Sec. 419) Treats mortgage insurance premiums paid for a personal residence as tax deductible mortgage interest. Reduces such deduction for taxpayers with adjusted gross incomes in excess of \$100,000. Terminates such deduction after 2007.

(Sec. 420) Modifies the excise tax refund rules for kerosene used for certain tax-exempt aviation purposes.

(Sec. 421) Provides for the treatment of regional income tax agencies administering the tax laws of municipalities as states for purposes of applying federal confidentiality and disclosure requirements.

(Sec. 422) Limits the use of semi-generic names for wine originating in the European Community (EC) and for certain non-EC wines.

(Sec. 423) Modifies the definition of qualified railroad track maintenance expenditures to mean gross expenditures for purposes of the tax credit for such expenditures.

(Sec. 424) Imposes a 100% excise tax penalty on the unrelated business taxable income of a charitable remainder trust (in lieu of revoking the tax exemption of such trusts).

(Sec. 425) Makes permanent tax rules relating to below-market rate loans to continuing care facilities enacted by the Tax Increase Prevention and Reconciliation Act of 2005.

(Sec. 426) Makes technical corrections to the Tax Increase Prevention and Reconciliation Act of 2005 relating to subpart F income and to the American Jobs Creation Act of 2004 relating to interest suspension on tax deficiencies.

Division B: Medicare And Other Health Provisions - Medicare Improvements and Extension Act of 2006 - Title I:

Medicare Improved Quality and Provider Payments - (Sec. 101) Amends title XVIII (Medicare) of the Social Security Act (SSA) to: (1) provide for an increase in the Medicare physician fee schedule conversion factor for 2007; (2) direct the Secretary of Health and Human Services to implement a system for the reporting by eligible professionals of data on specified quality measures; (3) provide for transitional bonus incentive payments to eligible professionals for quality reporting in 2007; (4) direct the Secretary to establish a Physician Assistance and Quality Initiative Fund available for physician payment and quality improvement initiatives; and (5) direct the Secretary to provide for the transfer from the Federal Supplementary Medical Insurance Trust Fund of a specified amount to the Centers for Medicare and Medicaid Services Program Management Account for FY2007-FY2009 to implement these measures.

(Sec. 102) Extends through 2007 the mandatory 1.0 floor for the work geographic index adjustment for Medicare payment of physicians' services.

(Sec. 103) Revises the mandatory increase in the amount of the composite rate component of the basic case-mix adjusted system for dialysis services furnished on or after January 1, 2006. Limits the current rate component increase to services furnished before April 1, 2007. Requires the current rate component for services furnished after April 1, 2007, to be increased by 1.6% above the amount of the rate component for services furnished on March 31, 2007.

Directs the Comptroller General to report to Congress on the costs for home hemodialysis treatment and patient training for both home hemodialysis and peritoneal dialysis.

(Sec. 104) Amends the Medicare, Medicaid, and SCHIP Benefits Improvement and Protection Act of 2000 to extend through 2007 specified requirements for the treatment of certain physician pathology services under Medicare.

(Sec. 105) Extends through June 30, 2007, Medicare reasonable costs payments for certain clinical diagnostic laboratory tests furnished to hospital patients in certain rural areas.

(Sec. 106) Extends through September 30, 2007, the reclassification of a subsection (d) hospital with respect to which a reclassification of its wage index would expire on March 31, 2007.

Directs the Medicare Payment Advisory Commission (MEDPAC) to report to Congress on its study of the wage index classification system applied under the Medicare prospective payment systems (PPS) for inpatient hospital services. Makes necessary appropriations.

Directs the Secretary to include in the proposed rule for FY2009 one or more proposals to revise such wage index adjustment.

Amends SSA title XVIII to eliminate the Secretary's annual report to Congress of an initial estimate of the percentage change that the Secretary will recommend with respect to a specified change factor for inpatient hospital services.

(Sec. 107) Extends through 2007 the payment rule for devices of brachytherapy.

Provides for the establishment of separate payment groups for stranded and non-stranded devices furnished on or after July 1, 2007.

(Sec. 108) Revises the payment process under the competitive acquisition process (CAP) for drugs and biologicals to: (1) require payment for drugs and biologicals to the applicable contractor only upon receipt of a claim for one supplied by the contractor for administration to a beneficiary; and (2) direct the Secretary to establish a post-payment review process to assure that payment is made for a drug or biological only if it has been administered to a beneficiary.

(Sec. 109) Requires a 2% reduction in any annual increase (update) to the outpatient department (OPD) services fee schedule for the failure of a subsection (d) hospital to report on quality measures data about hospital outpatient services, or of an ambulatory surgical center to report on such data about its services.

Directs the Secretary to develop measures for the measurement of the quality of care furnished by hospitals in outpatient settings, reflecting consensus among affected parties, including measures set forth by national consensus building entities.

Requires the Secretary to establish procedures for making quality reporting data available to the public.

(Sec. 110) Requires each request for payment, or bill submitted, for a drug furnished to an individual for the treatment of anemia in connection with the treatment of cancer to include information on the individual's hemoglobin or hematocrit levels.

(Sec. 111) Deems Medicare provider number 29-1511 to be a multiple location of Medicare provider number 29-1500, for purposes of calculating the hospice aggregate payment cap for 2004, 2005, and 2006 for a hospice program for care provided between November 1, 2003, and December 27, 2005.

Title II: Medicare Beneficiary Protections - (Sec. 201) Amends SSA title XVIII to extend through 2007 the exceptions process for Medicare therapy caps.

(Sec. 202) Provides, in the case of a vaccine administered during 2007 that is a covered SSA title XVIII part D (Voluntary Prescription Drug Benefit Program) drug, that the administration of such vaccine shall be paid under SSA title XVIII part B (Supplementary Medical Insurance) as if it were the administration of a hepatitis B vaccine.

Requires the administration of vaccines to be included in the coverage of part D drugs beginning in 2008.

(Sec. 203) Directs the Inspector General in the Department of Health and Human Services to study and report to Congress on: (1) the incidences of never events (those listed and endorsed as serious reportable events by the National Quality Forum as of November 16, 2006) for Medicare beneficiaries; (2) the extent to which the Medicare program paid, denied payment, or recouped payment for services furnished in connection with such events, and the extent to which beneficiaries paid for them; and (3) the administrative processes of the Centers for Medicare and Medicaid Services to detect such events and to deny or recoup payments for related services.

(Sec. 204) Directs the Secretary to establish under SSA title XVIII a medical home demonstration project to redesign the health care delivery system to provide targeted, accessible, continuous and coordinated, family-centered care to high-need populations. Requires such project to provide that: (1) care management fees are paid to persons performing services as personal physicians; and (2) incentive payments are paid to physicians participating in practices that provide services as a medical home under subsection (d).

(Sec. 206) Allows limited continuous open enrollment of original Medicare fee-for-service enrollees into Medicare Advantage nonprescription drug plans.

Title III: Medicare Program Integrity Efforts - (Sec. 301) Amends SSA title XVIII to make a total of \$3.5 billion available to the MA Regional Plan Stabilization Fund for expenditures between January 1, 2012, and December 31, 2013.

(Sec. 302) Requires the Secretary, under the Medicare Integrity Program, to enter into contracts with recovery audit contractors to identify underpayments and overpayments and recoup overpayments for all services for which payment is made under Medicare part A (Hospital Insurance) or Medicare part B (Supplementary Medical Insurance).

Requires the Secretary to enter into such contracts in a manner so as to provide for activities in all states under such a contract by January 1, 2010.

(Sec. 303) Makes appropriations to the Health Care Fraud and Abuse Control Account for FY2007-FY2010 and ensuing fiscal years.

Provides funding for the same period for the activities of the Office of the Inspector General of the Department of Health and Human Services with respect to the Medicare and Medicaid programs.

Makes appropriations for the same period for the Federal Bureau of Investigation to cover the costs of the administration and operation of the health care fraud and abuse control program.

(Sec. 304) Directs the Secretary to make certain funds transfers from the Federal Hospital Insurance Trust Fund and the Federal Supplementary Medical Insurance Trust Fund to the Centers for Medicare and Medicaid Services Program Management Account for this title and titles I and II of this division for FY2007-FY2008.

Title IV: Medicaid And Other Health Provisions - (Sec. 401) Continues through June 30, 2007, in the manner authorized for FY2006, activities authorized by the transitional medical assistance (TMA) and abstinence education programs. Makes necessary appropriations.

(Sec. 402) Requires the Secretary to make grants for research toward the development of a vaccine against coccidioidomycosis (commonly known as Valley Fever). Authorizes appropriations for FY2007-FY2012.

(Sec. 403) Amends SSA title XIX (Medicaid) to revise the formula for determining the existence, between January 1, 2008, and October 1, 2001, of an indirect guarantee to hold taxpayers harmless for any portion of the costs of a broad-based health care related tax, which would require reduction in the computation of state Medicaid expenditures when determining the amount of federal payments to be made to the state. (This reduction is a function of a certain limitation on the use of provider-specific taxes to obtain federal financial participation under Medicaid.)

(Sec. 404) Makes disproportionate share hospital (DSH) Medicaid allotment adjustments for FY2007 for Tennessee and Hawaii.

(Sec. 405) Revises requirements for: (1) continued application of regular Medicaid cost-sharing rules for individuals with family income not exceeding 100% of the poverty line; and (2) cost-sharing rules applicable to disabled children provided medical assistance under the eligibility category added by the Family Opportunity Act.

Waives citizenship or nationality documentation requirements for an individual declaring to be a U.S. citizen or national who is receiving disability insurance benefits under SSA title II (Old-Age, Survivors, and Disability Insurance Benefits) (OASDI).

Amends SSA title IV part E (Foster Care and Adoption Assistance) to require a state plan to have procedures for verifying the citizenship or immigration status of a child in foster care.

Division C: Other Provisions - Title I: Gulf of Mexico Energy Security - Gulf of Mexico Energy Security Act of 2006 -

(Sec. 103) Instructs the Secretary of the Interior to offer the 181 Area and the 181 South Area for oil and gas leasing, notwithstanding their omission from the Outer Continental Shelf leasing program.

(Sec. 104) Subjects the following areas to a moratorium upon oil and gas leasing, or preleasing, or any related activity: (1) any area east of the Military Mission Line in the Gulf of Mexico; (2) any area in the Eastern Planning Area that is within 125 miles of the Florida coastline; or (3) specified areas within the Central Planning Area and within 100 miles of the Florida coastline.

Reserves to the United States the right to designate national defense areas on the Outer Continental Shelf.

Directs the Secretary to permit any person who has entered into an oil or gas lease with the Secretary in any area described in this Act, as of the date of enactment of this Act, to exchange the lease for a bonus or royalty credit that may only be used in the Gulf of Mexico.

(Sec. 105) Prescribes requirements for: (1) disposition of qualified Outer Continental Shelf revenues from the 181 Area, the 181 South Area, and the 2002-2007 planning areas of the Gulf of Mexico; (2) allocation among Gulf producing states and coastal political subdivisions; and (3) payments to coastal political subdivisions.

Includes within historical lease sites in the 2002-2007 planning area all leases entered into by the Secretary for an area in the Gulf of Mexico from October 1, 1982 (or an earlier date if practicable, as determined by the Secretary), through December 31, 2015.

Sets forth the authorized uses of funds received by Gulf producing states and coastal political subdivisions, including use for certain environmental protection projects and activities.

Sets limitations upon the amount of distributed qualified Outer Continental Shelf Revenues.

Title II: Surface Mining Control and Reclamation Act Amendments of 2006 - Surface Mining Control and Reclamation Act Amendments of 2006 - **Subtitle A: Mining Control and Reclamation** - (Sec. 201) Amends the Surface Mining Control and Reclamation Act of 1977 to limit to certain expenditures the requirement that moneys from the Abandoned Mine Reclamation Fund (Fund) be available only when specifically appropriated for such expenditures.

Sets forth a general limitation upon the authority of the Secretary of the Interior (Secretary in this title) to obligate expenditures from the Fund for FY2008-FY2023.

Sets forth allocation requirements for distribution to states and Indian tribes.

Declares ineligible for designated land and water reclamation allocations, beginning October 1, 2007, any state certified as having achieved all of its coal reclamation priorities for eligible lands and waters.

(Sec. 202) Reduces the reclamation fee rates for coal mining operations by specified increments for FY2008-FY2012 and FY2013-FY2021.

Extends to September 30, 2021, the duration of the obligation of coal mining operators to pay a reclamation fee.

Revises requirements for allocation of funds. Increases from 10% to 30% of its total annual reclamation grants the amount any state with an approved abandoned mine reclamation program may receive and maintain, without regard to a certain three-year limitation, if such funds are deposited into an acid mine drainage abatement and treatment fund.

Revises requirements governing transfers of interest earned by the Fund to: (1) the United Mine Workers of America Combined Benefit Fund (Combined Fund); (2) the United Mine Workers of America 1992 Benefit Plan (1992 UMWA Benefit Plan); and (3) the Multiemployer Health Benefit Plan established after July 20, 1992.

Sets limitations upon: (1) the availability of funds for succeeding fiscal years; (2) the rate of contributions of obligors; and (3) transfers for calendar 2008-2010.

(Sec. 203) Revises the objectives of the Fund to make a priority of restoring land, water resources, and the environment degraded by adverse effects of coal mining practices (as under current law) and adjacent to a site that will be remediated.

(Sec. 204) Authorizes appropriations to the Secretary of Agriculture for rural land reclamation.

(Sec. 205) Modifies lien requirements that prohibit the filing of an abandoned mine reclamation lien against property owned by a person who neither consented to nor participated in nor exercised control of a mining operation which necessitated reclamation of land adversely affected by past coal mining practices. Repeals the current limitation of such prohibition to the filing of liens against persons who owned the surface prior to May 2, 1977. (Thus extends the prohibition to the filing of liens against any persons who neither consented to nor participated in nor exercised control of such a mining operation, regardless of whether they owned the surface before or only after May 2, 1977.)

(Sec. 206) Revises requirements for certification to the Secretary by the governor of a state, or the head of a governing body of an Indian tribe, with an approved abandoned mine reclamation program that all specified priorities for eligible lands and waters have been achieved. Allows the Secretary, at his or her own discretion, to make such certification on behalf of any state or Indian tribe if all reclamation projects relating to such priorities have been completed.

Requires seven equal annual installment payments to states and Indian tribes, beginning with FY2008, for amounts due

for the aggregate unappropriated reclamation fee amounts allocated to such a state or tribe.

(Sec. 207) Authorizes the Secretary to promulgate regulations governing amounts in the fund that may be used to provide incentives to promote reining of eligible land.

(Sec. 208) Makes permanent the authority to approve a permit application for surface coal mining and reclamation notwithstanding the existence of a violation resulting from an unanticipated event or condition at the site.

(Sec. 209) Sets forth requirements under which an Indian tribe may apply for, and obtain the approval of, a tribal program regulating surface coal mining and reclamation operations on reservation land.

Subtitle B: Coal Industry Retiree Health Benefit Act - (Sec. 211) - Amends the Internal Revenue Code (with respect to liability of assigned signatories to coal wage agreements) to: (1) relieve from specified premium liability certain related persons and successors in interest if certain premiums are prepaid; and (2) modify requirements governing federal transfers to, and the board of trustees of, the Combined Fund.

Eliminates the unassigned beneficiaries premium for operators to which an eligible coal industry retiree has been assigned (assigned operators).

Revises contribution requirements applicable to all 1988 last signatory operators responsible for financing health benefits under the 1992 UMWA Benefit Plan.

Title III: White Pine County Conservation, Recreation, and Development - Subtitle A: Land Disposal - (Sec. 311)

White Pine County Conservation, Recreation, and Development Act of 2006 - Directs the Secretary of the Interior (Secretary) to conduct sales of certain Bureau of Land Management (BLM) land (the federal land) in White Pine County, Nevada. Requires bidders for such land to certify that they have agreed to comply with county and city zoning ordinances and any master plan for the land. Requires that the sale of such land be through a competitive process and for not less than fair market value. Allows the state of Nevada or White Pine county to elect to obtain any of the land for local public purposes and instructs the Secretary to retain the elected land for conveyance to the state or White Pine county. Withdraws the federal land from: (1) all forms of entry and appropriation under the public land laws and mining laws, with a specified exception; (2) location and patent under the mining laws; and (3) operation of the mineral laws, geothermal leasing laws, and mineral material laws.

(Sec. 312) Requires certain percentages of the proceeds from the sale of such land to be disbursed as follows: (1) to the state of Nevada for general education (five percent); (2) to White Pine County for fire protection, law enforcement, education, public safety, housing, social services, transportation, and planning (ten percent); and (3) remaining amounts to the Treasury for land management activities, including conducting a study of routes for the Silver State Off-Highway Vehicle Trail as required by section 355 of this title.

Subtitle B: Wilderness Areas - Pam White Wilderness Act of 2006 - (Sec. 323) Designates certain federal land in Nevada as wilderness and as components of the National Wilderness Preservation System. Withdraws such wilderness areas from: (1) all forms of entry, appropriation, and disposal under the public land laws; (2) location, entry, and patent under the mining laws; and (3) operation of the mineral leasing and geothermal leasing laws.

(Sec. 324) Requires each designated wilderness area to be administered by the Secretary in accordance with the Wilderness Act. Permits the continuation of livestock grazing in designated wilderness areas.

Sets forth principles of statutory construction relating to water rights in designated wilderness areas. Requires the

Secretary to follow Nevada law to obtain or hold any water rights in the designated wilderness areas not in existence as of the date of enactment of this Act.

Prohibits the President or any other federal officer, agent, or employee, after the date of enactment of this Act, from developing any new water resource facility within a wilderness area that is wholly or partially within White Pine county.

(Sec. 325) Declares that Congress does not intend for the designation of wilderness to lead to the creation of protective perimeters or buffer zones around such wilderness. Permits nonwilderness activities outside the boundary of a wilderness area even if such activities can be seen or heard from within the wilderness area.

(Sec. 326) States that nothing in this subtitle restricts or precludes military overflights, flight testing and evaluation, or the designation or creation of new units of special use airspace, or the establishment of military flight training routes, over the wilderness areas.

(Sec. 327) States that nothing in this subtitle shall be construed to diminish the rights of any Indian tribe or access to federal land for tribal activities.

(Sec. 328) Declares that the following BLM public land has been adequately studied for wilderness designation in any part of the wilderness study areas or instant study areas: (1) not designated as wilderness by section 323 of this title, excluding the part of Goshute Canyon Wilderness Study Area located outside of White Pine county; and (2) specified other lands in such county.

(Sec. 329) Authorizes the Secretary to conduct management activities as are necessary to maintain or restore fish and wildlife populations and habitats in the wilderness areas. Authorizes the Secretary to ban hunting, fishing, and trapping in the wilderness areas for public safety reasons. Permits certain federal and state wildlife management activities in the wilderness areas under a cooperative agreement between the Secretary and the state of Nevada.

(Sec. 330) Allows the Secretary to take such measures as may be necessary in the control of fire, insects, and diseases.

(Sec. 331) Permits the installation and maintenance of hydrologic, meteorologic, or climatological collection devices in the wilderness areas.

Subtitle C: Transfers of Administrative Jurisdiction - (Sec. 341) Transfers administrative jurisdiction over certain land from BLM to the U.S. Fish and Wildlife Service (USFWS) for inclusion in Ruby Lake National Wildlife Refuge.

(Sec. 342) Transfers administrative jurisdiction over specified National Forest Service land to BLM. Withdraws certain of such transferred land from all forms of: (1) entry, appropriation, or disposal, under the public land laws; (2) location, entry, and patent under the mining laws; and (3) operation of the mineral laws, geothermal leasing laws, and mineral materials laws. (Permits the use of motorized and mechanical vehicles on such land only on roads and trails designated for their use, unless the use of those vehicles is needed for administrative purposes or to respond to an emergency.)

(Sec. 343) Transfers administrative jurisdiction over specified BLM-administered public land from BLM to the Forest Service.

Subtitle D: Public Conveyances - (Sec. 351) Directs the Secretary to convey specified land to the state of Nevada if the state and White Pine County enter into an agreement supporting such conveyance. Requires any costs relating to such conveyance to be paid by the state of Nevada. Requires: (1) any parcel of such land conveyed to be used only for the conservation of wildlife or natural resources or a public park; and (2) any facility on such land to be constructed and

managed in a manner consistent with such uses.

(Sec. 352) Directs the Secretary to convey certain land to White Pine County, Nevada, to be used for the expansion of Ely Airport and White Pine County Industrial Park. Permits the county to sell, lease, or otherwise convey any part of the conveyed land for purposes of nonresidential development related to such uses. Requires the sale, lease, or conveyance of land to be through a competitive bidding process and for not less than fair market value and the proceeds to be distributed in accordance with section 312 of this title.

Subtitle E: Silver State Off-Highway Vehicle Trail - (Sec. 355) Directs the Secretary to complete a study of routes (with emphasis on existing roads and trails) in accordance with the National Environmental Policy Act of 1969 for the Silver State Off-Highway Vehicle Trail, identify the preferred route, and designate the Trail.

Directs the Secretary to manage the Trail and complete a management plan for the Trail within two years after designation of the Trail. Authorizes the Secretary to temporarily close or permanently reroute a portion of the Trail for public safety and other environmental reasons.

Subtitle F: Transfer of Land to be Held in Trust for the Ely Shoshone Tribe - (Sec. 361) Transfers certain land to the Ely Shoshone Indian Tribe, which shall be held in trust by the United States for the benefit of the Tribe and part of the Tribe's reservation. Prohibits such land taken into trust from being considered to have been taken into trust for gaming and used for gaming. Requires the Tribe to: (1) limit the use of the surface of the land to traditional and customary uses and stewardship conservation for the Tribe's benefit; and (2) not permit any permanent residential or recreational development on, or commercial use of, the surface of the land, including commercial development or gaming.

Authorizes the Forest Service and BLM to carry out any thinning and other landscape restoration work on the trust land that is beneficial to the Tribe and the Forest Service or BLM.

Subtitle G: Eastern Nevada Landscape Restoration Project - (Sec. 373) Directs the Secretary and the Secretary of Agriculture to carry out the Eastern Nevada Landscape Restoration Project to implement the Great Basin Restoration Initiative and restore native rangelands and woodland (including riparian and aspen communities) in White Pine and Lincoln Counties in Nevada.

Authorizes such Secretaries to make grants to the Eastern Nevada Landscape Coalition, the Great Basin Institute, and other entities for the study and restoration of rangeland and other land in the Great Basin to assist in reducing hazardous fuels and restoring native rangeland and woodland and for other related purposes.

Allows the Director of BLM and the Chief of the Forest Service to enter into an agreement with the Coalition, the Institute, and other entities to provide for the conduct of scientific analyses, hazardous fuels and mechanical treatments, and related work.

Authorizes the Secretaries to conduct a feasibility study on the potential establishment of an interagency science center, including a research facility and experimental rangeland in the eastern portion of Nevada.

Amends the Southern Nevada Public Land Management Act of 1998 to provide for amounts deposited in the special account to be expended to carry out such Project in White Pine and Lincoln Counties.

Subtitle H: Amendments to the Southern Nevada Public Land Management Act of 1998 - (Sec. 382) Makes conforming amendments to the Southern Nevada Public Land Management Act of 1998 concerning the special account. Requires that amounts in such account shall be expended (currently, may be expended) by the Secretary according to

the Act (as amended by this subtitle).

Makes Washoe County, until December 31, 2011, eligible to nominate for expenditure amounts to acquire land (not to exceed 250 acres) and develop one regional park and natural area.

Subtitle I: Amendments to the Lincoln County Conservation, Recreation, and Development Act of 2004 - (Sec. 391) Amends the Lincoln County Conservation, Recreation, and Development Act of 2004 to provide for proceeds from the sale of certain BLM-managed public land in Lincoln county to be paid to Lincoln county for use for education and planning.

Subtitle J: All-American Canal Projects - (Sec. 395) Directs the Secretary to implement the All American Canal Lining Project identified as the preferred alternative in a certain Record of Decision for that project.

Title IV: Other Provisions - (Sec. 401) Amends the Tariff Act of 1930 to define "delivery sale" of a tobacco product as any sale of cigarettes or a smokeless tobacco product to a consumer if: (1) the consumer submits the purchase order by means of a telephone or other method of voice transmission, the mail, or the Internet or other online service, or the seller is otherwise not in the buyer's physical presence when the purchase request or order is made; or (2) the cigarettes or smokeless tobacco products are delivered by use of a common carrier, private delivery service, or the mail, or the seller is not in the buyer's physical presence when the buyer obtains personal possession of the delivered cigarettes or smokeless tobacco products.

Makes the personal use exemption from tobacco import requirements inapplicable to cigarettes or smokeless tobacco products sold in connection with a delivery sale.

Allows states access to copies of Customs Service certifications required for cigarette imports.

Permits any tobacco product, cigarette paper, or tube found in violation of the Act to be forfeited for destruction to any state in which it is found.

Subjects smokeless tobacco products to the same entry requirements and enforcement mechanisms as apply to certain cigarettes under the Act.

Permits any smokeless tobacco product found in violation of the Act to be forfeited for destruction to any state in which it is found.

Amends the Internal Revenue Code to impose civil penalties against persons for relanding or receiving, except for personal use, tobacco products sold in a delivery sale.

(Sec. 402) Amends the Harmonized Tariff Schedule of the United States (HTSUS) to extend through 2008 the suspension of duties on mixtures of ethyl alcohol and ethyl tertiary-butyl ether.

(Sec. 403) Withdraws certain BLM land and certain Forest Service land, including any interest in such land, from: (1) all forms of location, entry, and patent under the mining laws; and (2) disposition under all laws relating to mineral and geothermal leasing.

Excludes from gross income 25% of the qualifying gain from a conservation sale of a qualifying mineral or geothermal interest.

Imposes a tax on any subsequent transfer by an eligible entity of ownership or possession, whether by sale, exchange, or

lease, of an interest acquired directly or indirectly in: (1) a conservation sale; or (2) a transfer.

Prescribes a formula for the amount of tax imposed on any transfer and requires the tax imposed to be paid by the transferor. Makes the person otherwise liable for any tax imposed relieved from liability for such tax with respect to any transfer under specified conditions.

(Sec. 404) Amends the DC School Choice Incentive Act of 2003 to permit an eligible entity receiving a grant under provisions relating to grants for tuition to attend primary and secondary schools in the District of Columbia to award a scholarship to an eligible student whose first year of participation in a program under such provisions is an academic year ending in June 2005 or June 2006 and whose second or succeeding year is an academic year ending on or before June 2009, and who comes from a household whose income does not exceed 300% of the poverty line.

(Sec. 405) Directs the Secretary of Health and Human Services to conduct a study on establishing a uniform national database on elder abuse. Authorizes appropriations.

(Sec. 406) Amends HTSUS to reduce, through December 31, 2009, the duty on certain cotton shirting fabrics.

Limits the quantity of imported cotton woven fabric entered by or on behalf of each manufacturer of men's and boy's shirts.

Provides for the issuance of import licenses subject to such limitation.

(Sec. 407) Establishes the Pima Cotton Trust Fund in the Treasury, consisting of transfers from the general fund in amounts attributable to the duty received since January 1, 1994, on woven fabrics of cotton under specified HTSUS headings.

Provides for annual distribution by the Commissioner of the Bureau of Customs and Border Protection of amounts from such Fund to a nationally recognized association of shirting manufacturers for the promotion of U.S.-grown pima cotton and to yarn spinners of such cotton.

Makes any amount paid by such Commissioner under this section final and not subject to appeal or protest.

(Sec. 408) Grants jurisdiction to the U.S. Tax Court to review taxpayer petitions for equitable relief from joint and several tax liability (i.e., innocent spouse relief).

Division D: Temporarily Modify Certain Rates of Duty and Make Other Technical Amendments to the Trade Laws, Extend Certain Trade Preference Programs, and Other Purposes - Title I: Tariff Provisions - (Sec. 1001) Amends HTSUS to repeal certain expired provisions reducing temporarily the rate of duty on specified chemicals.

Subtitle A: New Duty Suspensions and Reductions - (Sec. 1111) Sets forth new duty suspensions through December 31, 2009, for certain: (1) chemicals; (2) rubber or plastic footwear; (3) dyes; (4) aerosol valves; (5) reception apparatus not containing a clock or clock timer (incorporating only am radio); (6) leather footwear and other footwear; (7) 16-inch variable speed scroll saw machines; (8) kashmir (cashmere); (9) articles of platinum; (10) nickel alloy wire; (11) high accuracy, metal, marine sextants, used for navigating by celestial bodies; (12) electrically operated pencil sharpeners; (13) valve assemblies (vacuum relief); (14) seals of polyester fabric bonded over a silicone core; (15) wing illumination lights; (16) exterior emergency lights for airplanes; (17) grass shears with rotating blade; (18) four-piece or five-piece fireplace tools of iron or steel; (19) oysters (other than smoked) in a can; (20) boots; (21) golf bag bodies; (22) filament tow of rayon; (23) parts for use in the manufacture of high-performance loudspeakers; (24) lamp-holder housings

containing sockets; (25) staple fibers of viscose rayon; (26) mini DVD camcorders; (27) metal halide lamp; (28) handheld electronic can openers; (29) electric knives; (30) toaster ovens; (31) ice shavers; (32) dual-press sandwich makers; (33) electric juice extractors; (34) open-top electric indoor grills; (35) automatic drip coffeemakers; (36) electric under-the-cabinet mounting can openers; (37) digital camera lenses; (38) color and black and white monitors; (39) 6 V lead-acid storage batteries; (40) footwear with coated or laminated textile fabrics; (41) felt-bottom and lug bottom boots for use in fishing waders; (42) parts and accessories for measuring or checking instruments; (43) printed circuit assemblies; (44) subassemblies for measuring equipment for telecommunications; (45) bitumen-coated polyethylene sleeves to protect in-ground wood posts; (46) nylon woolpacks used to package wool; (47) glass thermo bulbs; (48) bicycle parts and unicycles; (49) cores used in remanufacture; (50) mixtures of insecticide and fungicides; (51) erasers; (52) artificial flowers; (53) suspension system stabilizer bars; (54) rattan webbing; (55) tractor body parts; (56) AC electric motors; (57) viscose rayon yarn and rayon staple fibers; (58) synthetic elastic staple fiber; (59) fiberglass sheets; (60) synthetic quartz or fused silica photomask substrates; (61) integrated machines for manufacturing pneumatic tires; (62) tramway cars; (63) artificial filament single yarn; and (64) electrical transformers.

Sets forth new duty reductions through December 31, 2009, for certain: (1) floor coverings and mats of vulcanized rubber; (2) manicure and pedicure sets; (3) clock radio combos; (4) chemicals; (5) staple fibers of viscose rayon; (6) men's and women's footwear; (7) acrylic or modacrylic synthetic staple fibers; (8) seals of textile material or fabric for use in airplanes; (9) automotive catalytic converter mats; (10) films; (11) bicycle parts; (12) nail clippers and nail files; (13) electric automatic shower cleaners; and (14) crank-gear and other bicycle parts.

Grants duty-free treatment through December 31, 2008, to a specified chemical. Provides a duty through December 31, 2009, for such chemical.

Subtitle B: Existing Suspensions and Reductions - (Sec. 1501) Extends through December 31, 2009, the existing suspension of duty on certain: (1) chemicals; (2) manufacturing equipment; (3) fungicide; (4) sawing machines; (5) extruders used in the production of radial tires; (6) dyes; (7) electrical radio broadcast receivers; (8) handheld radio scanners; (9) ink jet textile printing machinery; (10) cyan 1 special liquid feed; (11) epoxy molding compounds; (12) artichokes; (13) sodium salts; (14) helium; (15) 12V lead-acid storage batteries; and (16) cathode ray tubes.

Grants duty-free treatment through December 31, 2009, to: (1) certain ski boots, cross country ski footwear, or snowboard boots valued over \$12 a pair; and (2) cafentazone ethyl (pesticide).

Extends through December 31, 2009, the duty on Bentazon, sodium salt (herbicide).

Provides a duty through December 31, 2009, on pyraclostrobin (pesticide).

Extends through December 31, 2009, the duty-free treatment of: (1) certain yarn of combed and carded cashmere or yarn of camel hair; (2) fluorobenzene; (3) a certain neutralized phosphated polyester polymer; (4) vinclozolin (a fungicide); (5) Fast Yellow 746 Stage, Yellow 1 Stage, Magenta 3B-OA Stage, and Pro-Jet Black 263 Stage (dyes); (6) magnesium aluminum hydroxide carbonate hydrate; (7) certain mixtures of sodium salts; (8) a certain ultraviolet dye; (9) ethalfluralin (aromatic); (10) certain organic pigments and dyes; and (11) copper 8-hydroxyquinoline (pesticide).

Increases through December 31, 2009, the duty on: (1) certain artichokes; (2) myclobutanil (chemical); and (3) fluoroxypr (herbicide).

Provides through December 31, 2009, a duty on: (1) textured rolled glass sheets; (2) cyhalofop (herbicide); (3) a certain chemical; (4) certain mixtures of florasulam (herbicide); and (5) methoxyfenozide (aromatic).

Reduces through December 31, 2009, the duty on certain educational devices.

Subtitle C: Effective Date - (Sec. 1511) Sets forth the effective date of amendments made by this Act.

Title II: Reliquidations - (Sec. 2001) Amends the Tariff Act of 1930 to direct the Bureau of Customs and Border Protection of the Department of Homeland Security to: (1) provide for the reliquidation of certain entries of certain small diameter carbon and alloy seamless standard line and pressure pipe from Romania and to refund any antidumping duties with interest that were paid on such entries; and (2) liquidate or reliquidate certain entries of pasta.

(Sec. 2003) Includes interest accrued after deposit of duties in the meaning of "any amounts owed" under the Miscellaneous Trade and Technical Corrections Act of 2004. Requires the Commissioner of the Bureau of Customs and Border Protection, as a consequence, to reliquidate certain entries prematurely liquidated and to refund any amounts owed, including such interest.

Requires the Commissioner to reliquidate with such interest (at the rate provided for in the Tariff Act of 1930) certain entries already reliquidated before enactment of this Act.

(Sec. 2004) Directs the Bureau of Customs and Border Protection to liquidate or reliquidate certain drawback claims and refund any amounts owed.

(Sec. 2005) Amends the Tariff Suspension and Trade Act of 2000 and the Miscellaneous Trade and Technical Corrections Act of 2004 to require interest to be paid on the amounts owed by the United States pursuant to the liquidation or reliquidation of certain entries of antifriction bearings and tomato sauce preparation.

Requires the Commissioner to: (1) reliquidate each of such entries; and (2) provide payment of interest owed by the United States pursuant to the amendments made by this Act for the period beginning on the date of deposit of estimated duties and ending on the date of reliquidation.

Title III: Technical Corrections and Other Provisions - Subtitle A: Technical Corrections - (Sec. 3001) Changes the column one special rate of duty and column 2 rate of duty for specified chemicals from "free" to "no change".

Extends through December 31, 2009, the suspension of duty on: (1) a certain herbicide; and (2) certain horseback riding boots.

Makes certain technical corrections to the item description of specified chemicals.

Repeals the duty-free treatment of certain handheld night vision monoculars.

(Sec. 3002) Amends the Tariff Act of 1930 and the Pension Protection Act of 2006 to make certain technical corrections. Eliminates synthetic basketballs from tariff treatment under HTSUS.

Requires the Commissioner to: (1) provide the duty-free entry by not later than March 31, 2007, of certain tramway cars and associated spare parts for use by the city of Portland, Oregon; and (2) reliquidate any entry whose liquidation becomes final before enactment of this Act, and refund the appropriate duty paid.

(Sec. 3004) Amends the Miscellaneous Trade and Technical Corrections Act of 2004 to decrease through December 31, 2005, the duty on a specified chemical. Increases through December 31, 2008, the duty on such chemical.

(Sec. 3005) Revises the article description for certain monochrome glass envelopes. Applies the same stage rate

reduction to other type monochrome glass envelopes whose subheading is redesignated by this Act.

(Sec. 3006) Provides staged rate reductions for certain flexible magnets and composite goods containing flexible magnets.

(Sec. 3007) Amends the Internal Revenue Code, with respect to excise taxes on alcohol, to include the use of methods or materials to correct wine, or the fruit juice from which it is made, among those practices and procedures constituting the proper cellar treatment of domestic and imported natural wine in bonded and taxpaid wine premises.

Subtitle B: Other Provisions - (Sec. 3011) Directs the U.S. Court of International Trade to treat specified civil actions contesting the denial of a protest as having been filed in accordance with the Tariff Act of 1930 and within the required time limit. (These civil actions were delayed because of the terrorist attacks of September 11, 2001.)

(Sec. 3012) Amends the Omnibus Trade and Competitiveness Act of 1988 to prohibit the President from proclaiming modifications to HTSUS before the 30th day after the date on which such proclamation is published in the Federal Register.

Title IV: Extension of Nondiscriminatory Treatment (Normal Trade Relations Treatment) to the Products of Vietnam - (Sec. 4002) Authorizes the President to extend nondiscriminatory treatment (normal trade relations treatment) to the products of Vietnam.

(Sec. 4003) Sets forth a procedure for the United States Trade Representative (USTR) to determine whether the Government of Vietnam is providing, on or after the date it accedes to the World Trade Organization (WTO), a prohibited subsidy to its textile or apparel industry. Requires the USTR in initiating a determination to: (1) notify, and request consultations with, the Government of Vietnam; and (2) provide an opportunity for public comment.

Requires the USTR, upon an affirmative determination by the USTR and nonresolution of the dispute, to: (1) seek arbitration under the Dispute Settlement Understanding under the WTO; and (2) impose quotas on Vietnamese textile and apparel products if the arbitrator makes an affirmative subsidy determination.

Title V: Haiti - Haitian Hemispheric Opportunity through Partnership Encouragement Act of 2006 - (Sec. 5002) Amends the Caribbean Basin Economic Recovery Act to provide, for five succeeding one-year periods, duty-free treatment for apparel articles wholly assembled or knit-to-shape (including certain woven apparel and brassieres) in Haiti if the President certifies to Congress that Haiti: (1) has established or is progressing toward specified political, economic, and social reforms; (2) does not engage in activities that undermine U.S. security or foreign policy; (3) does not engage in gross violations of human rights or activities in support of international terrorism; and (4) is meeting specified enforcement conditions aimed at preventing unlawful transshipment through the use of material false information in order to obtain such preferential treatment. Grants duty-free treatment to wire harness automotive components imported from Haiti provided those and certain other requirements are met. Terminates such preferential treatment if the President determines Haiti is not making progress in meeting such requirements.

(Sec. 5003) Directs the International Trade Commission (ITC) to report to Congress on the effects of the amendments made by this title on the textile and apparel trade markets and industries of Haiti and certain other countries.

(Sec. 5004) Expresses the sense of Congress that this title should be broadly interpreted in order to expand the textile and apparel trade between Haiti and the United States.

(Sec. 5005) Amends the Caribbean Basin Economic Recovery Act and the Andean Trade Preference Act to authorize the

President to remove preferential treatment for fabric or yarn (including fabric and yarn not available in commercial quantities) that was obtained on the basis of fraud.

(Sec. 5006) Sets forth the effective date of this title.

Title VI: African Growth and Opportunity Act - Africa Investment Incentive Act of 2006 - (Sec. 6002) Amends the African Growth and Opportunity Act to extend, through September 30, 2012, duty-free treatment to imported apparel articles wholly assembled or knit-to-shape and wholly assembled, or both, in one or more lesser developed beneficiary sub-Saharan African countries (regardless of the country of origin of the fabric or the yarn used to make such articles) in an amount not to exceed a certain percentage of all apparel articles imported into the United States in the preceding 12 month period.

Requires the United States International Trade Commission, upon the filing of a petition by an interested party, to determine the quantity of fabric or yarn that is available in commercial quantities for use by lesser developed beneficiary sub-Saharan African countries and used in the production of apparel articles receiving preferential treatment. Authorizes the President to deny preferential treatment to apparel articles otherwise eligible for preferential treatment that contain a fabric or yarn determined to be available in commercial quantities unless: (1) the fabric or yarn in such articles was produced in one or more beneficiary sub-Saharan African countries; or (2) the Commission has determined that the quantity of the fabric or yarn available in lesser developed beneficiary sub-Saharan African countries has been used in the production of apparel articles receiving preferential treatment.

Authorizes the President to remove preferential treatment for fabric or yarn of an article that was determined on the basis of fraud to: (1) be eligible for such treatment; or (2) not be available in commercial quantity.

Grants preferential treatment to textiles under HTSUS that are products of a lesser developed beneficiary sub-Saharan African country and are wholly formed in one or more such countries from fibers, yarns, fabrics, fabric components, or components knit-to-shape that are the product of one or more such countries.

(Sec. 6004) Extends certain trade benefits to sub-Saharan Africa through FY2015.

Title VII: Andean Trade Preference Act - Andean Trade Preferences Extension Act - (Sec. 7002) Amends the Andean Trade Preference Act to extend through June 30, 2007, the duty-free treatment or other preferential treatment to articles from beneficiary countries (Bolivia, Ecuador, Colombia, and Peru) under the Act.

Extends such preferential treatment to a beneficiary country for the period beginning on July 1, 2007, and ending on December 31, 2007, only if on or before June 30, 2007: (1) an implementing bill with respect to a trade agreement with such country has been enacted into law pursuant to the Bipartisan Trade Promotion Authority Act of 2002; and (2) the President determines that such country's legislature has approved such trade agreement.

Title VIII: Generalized System of Preferences (GSP) Program - (Sec. 8001) Amends the Trade Act of 1974 with respect to the Generalized System of Preferences (GSP) Program to urge the President, not later than July 1 of each year, to revoke any waiver of certain competitive need requirements that has been in effect with respect to an article of a beneficiary developing country receiving duty-free treatment for five years or more if such country has exported to the United States (directly or indirectly) during the preceding year a quantity of such article: (1) having an appraised value in excess of 1.5 times of a specified amount; or (2) exceeding 75% of the appraised value of the total imports of such article into the United States during that year.

(Sec. 8002) Extends the GSP Program through December 31, 2008.

Actions Timeline

- **Dec 20, 2006:** Signed by President.
- **Dec 20, 2006:** Signed by President.
- **Dec 20, 2006:** Became Public Law No: 109-432.
- **Dec 20, 2006:** Became Public Law No: 109-432.
- **Dec 19, 2006:** Presented to President.
- **Dec 19, 2006:** Presented to President.
- **Dec 11, 2006:** Message on Senate action sent to the House.
- **Dec 9, 2006:** Motion to concur in the House amendment to the Senate amendment to the bill H.R. 6111 with an amendment (SA 5236) made in Senate. (consideration: CR 12/8/2006 S11658)
- **Dec 9, 2006:** Point of order that the pending motion to concur to the House amendment with an amendment violates sections 302 and 311 of the Congressional Budget Act and section 505 of the FY 2004 Budget Resolution raised in Senate.
- **Dec 9, 2006:** Motion to waive the Budget Act with respect to the measure agreed to in Senate by Yea-Nay Vote. 67 - 21. Record Vote Number: 277.
- **Dec 9, 2006:** Motion to concur in the House amendment to the Senate amendment with an amendment (SA 5236) was withdrawn by Unanimous Consent. (consideration: CR 12/8/2006 S11658; text: CR 12/8/2006 S11658)
- **Dec 9, 2006:** Cloture on the motion to concur in the House amendment to the Senate amendment invoked in Senate by Yea-Nay Vote. 78 - 10. Record Vote Number: 278. (consideration: CR 12/8/2006 S11658)
- **Dec 9, 2006:** Resolving differences -- Senate actions: Senate agreed to the House amendment to Senate amendment by Yea-Nay Vote. 79 - 9. Record Vote Number: 279.(consideration: CR 12/8/2006 S11658-11673)
- **Dec 9, 2006:** Senate agreed to the House amendment to Senate amendment by Yea-Nay Vote. 79 - 9. Record Vote Number: 279. (consideration: CR 12/8/2006 S11658-11673)
- **Dec 9, 2006:** Resolving differences -- Senate actions: Senate agreed to the House amendment to the title by Unanimous Consent.
- **Dec 9, 2006:** Senate agreed to the House amendment to the title by Unanimous Consent.
- **Dec 8, 2006:** Rule H. Res. 1099 passed House.
- **Dec 8, 2006:** Mr. Thomas moved that the House agree with amendments to the Senate amendment. (consideration: CR H9024-9079; text as House agreed to Senate amendment: CR H9024-9060)
- **Dec 8, 2006:** DEBATE - Pursuant to the provisions of H. Res. 1099, the House proceeded with one hour of debate on the motion to agree to the Senate amendment to H.R. 6111 with an amendment.
- **Dec 8, 2006:** DEBATE - The House continued with debate on the pending motion with respect to H.R. 6111.
- **Dec 8, 2006:** Mr. Markey moved to amend the House amendment to the Senate amendment. (consideration: CR H9070-9072; text: CR H9070-9079)
- **Dec 8, 2006:** DEBATE - Pursuant to the provisions of H. Res. 1099, the House proceeded with 10 minutes of debate on the Markey motion to amend. The Markey motion seeks to amend the proposed House amendment to the Senate amendment to H.R. 6111 by striking section 123 of title I of division A and inserting new text.
- **Dec 8, 2006:** The previous question was ordered without objection. (consideration: CR H9078)
- **Dec 8, 2006:** Resolving differences -- House actions: On motion to amend the House amendment to the Senate amendment Failed by recorded vote: 205 - 207 (Roll No. 532).
- **Dec 8, 2006:** On motion to amend the House amendment to the Senate amendment Failed by recorded vote: 205 - 207 (Roll No. 532).
- **Dec 8, 2006:** Resolving differences -- House actions: On motion that the House agree with amendments to the Senate amendment Agreed to by recorded vote: 367 - 45 (Roll No. 533).
- **Dec 8, 2006:** On motion that the House agree with amendments to the Senate amendment Agreed to by recorded vote: 367 - 45 (Roll No. 533).
- **Dec 8, 2006:** Motion to reconsider laid on the table Agreed to without objection.
- **Dec 8, 2006:** Message on House action received in Senate and at desk: House amendments to Senate amendment.
- **Dec 8, 2006:** Motion to concur in the House amendment to the Senate amendment to the bill H.R. 6111 made in Senate. (consideration: CR S11658-11674)
- **Dec 8, 2006:** Cloture motion on the motion to concur in the House amendment to the Senate amendment to the bill H.R. 6111 presented in Senate. (consideration: CR S11658; text: CR S11658)
- **Dec 7, 2006:** Measure laid before Senate by unanimous consent. (consideration: CR S11535)

- **Dec 7, 2006:** Passed/agreed to in Senate: Passed Senate with an amendment by Unanimous Consent.
- **Dec 7, 2006:** Passed Senate with an amendment by Unanimous Consent.
- **Dec 7, 2006:** Message on Senate action sent to the House.
- **Dec 7, 2006:** Rules Committee Resolution H. Res. 1099 Reported to House. Rule provides for consideration of H.R. 6111.
- **Dec 6, 2006:** Received in the Senate, read twice.
- **Dec 5, 2006:** Mr. Ramstad moved to suspend the rules and pass the bill, as amended.
- **Dec 5, 2006:** Considered under suspension of the rules. (consideration: CR H8700-8701)
- **Dec 5, 2006:** DEBATE - The House proceeded with forty minutes of debate on H.R. 6111.
- **Dec 5, 2006:** Passed/agreed to in House: On motion to suspend the rules and pass the bill, as amended Agreed to by voice vote.(text: CR H8700)
- **Dec 5, 2006:** On motion to suspend the rules and pass the bill, as amended Agreed to by voice vote. (text: CR H8700)
- **Dec 5, 2006:** Motion to reconsider laid on the table Agreed to without objection.
- **Sep 19, 2006:** Introduced in House
- **Sep 19, 2006:** Introduced in House
- **Sep 19, 2006:** Referred to the House Committee on Ways and Means.