

HR 1591

U.S. Troop Readiness, Veterans' Care, Katrina Recovery, and Iraq Accountability Appropriations Act, 2007

Congress: 110 (2007–2009, Ended)

Chamber: House

Policy Area: Economics and Public Finance

Introduced: Mar 20, 2007

Current Status: On motion to refer the bill and the accompanying veto message to the Committee on Appropriations. Ag

Latest Action: On motion to refer the bill and the accompanying veto message to the Committee on Appropriations.

Agreed to without objection. (May 2, 2007)

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Sponsor

Name: Rep. Obey, David R. [D-WI-7]

Party: Democratic • State: WI • Chamber: House

Cosponsors

No cosponsors are listed for this bill.

Committee Activity

Committee	Chamber	Activity	Date
Appropriations Committee	House	Reported Original Measure	Mar 20, 2007
Judiciary Committee	Senate	Hearings By (full committee)	Apr 24, 2007

Subjects & Policy Tags

No subjects or policy tags are listed for this bill.

Related Bills

Bill	Relationship	Last Action
<a href="#">110 HR 2206</a>	Related bill	<b>May 25, 2007:</b> Became Public Law No: 110-28.
<a href="#">110 HRES 332</a>	Procedurally related	<b>Apr 25, 2007:</b> Motion to reconsider laid on the table Agreed to without objection.
<a href="#">110 HRES 261</a>	Procedurally related	<b>Mar 22, 2007:</b> Motion to reconsider laid on the table Agreed to without objection.
<a href="#">110 S 965</a>	Companion bill	<b>Mar 22, 2007:</b> Placed on Senate Legislative Calendar under General Orders. Calendar No. 83.

U.S. Troop Readiness, Veterans' Care, Katrina Recovery, and Iraq Accountability Appropriations Act, 2007 - **Title I: Global War on Terror Supplemental Appropriations - Chapter 1** - Makes FY2007 emergency supplemental appropriations to the Department of Agriculture, Foreign Agricultural Service, for commodities supplied in connection with dispositions abroad under Public Law 480 Title II Grants.

(Sec. 1101) Makes specified appropriations to reimburse the Commodity Credit Corporation for the release of eligible commodities for emergency humanitarian food needs in developing countries under the Bill Emerson Humanitarian Trust Act, in order to replenish the Bill Emerson Humanitarian Trust.

**Chapter 2** - Makes FY2007 emergency supplemental appropriations to the Department of Justice, to remain available through FY2008, for general legal activities, U.S. Attorneys, the U.S. Marshals Service, the National Security Division, the Federal Bureau of Investigation (FBI), the Drug Enforcement Administration, the Bureau of Alcohol, Tobacco, Firearms, and Explosives, and the Federal Prison System.

Allocates certain funds, including funds for the Office of the Inspector General, to implement corrective actions in response to the findings and recommendations in the Office of Inspector General report, "A Review of the Federal Bureau of Investigation's Use of National Security Letters."

**Chapter 3** - Makes emergency supplemental appropriations for the Department of Defense (DOD) for FY2007 for contingency operations directly related to the global war on terror and other unanticipated defense-related operations, specifically for: (1) military personnel; (2) operation and maintenance (O&M); (3) the Afghanistan Security Forces Fund; (4) the Iraq Security Forces Fund; (5) the Iraq Freedom Fund; (6) the Joint Improvised Explosive Device Defeat Fund; (7) the Strategic Reserve Readiness Fund; (8) procurement; (9) research, development, test and evaluation; (10) Defense Working Capital Funds; (11) the National Defense Sealift Fund; (12) the Defense Health Program; (13) defense drug interdiction and counter-drug activities; and (14) the Intelligence Community Management Account.

(Sec. 1302) Authorizes the Secretary of Defense (Secretary, for purposes of this Chapter), in the national interest, to transfer between appropriations up to \$3.5 billion of the funds made available to DOD in this Chapter. Requires congressional notification of each transfer.

(Sec. 1306) Authorizes the Secretary to use specified funds to support counter-drug activities of the governments of Afghanistan and Pakistan.

(Sec. 1307) Allows specified O&M funds to be used to fund the Commander's Emergency Response Program (urgent humanitarian relief and reconstruction in Iraq and Afghanistan). Requires quarterly reports from the Secretary to the congressional defense committees on the use of such funds.

(Sec. 1308) Continues through FY2008 required reports from the Secretary to Congress on progress toward military and political stability in Iraq.

(Sec. 1311) Prohibits any funds from being obligated or expended by the U.S. government to: (1) establish any military installation or base for the permanent stationing of U.S. Armed Forces in Iraq; or (2) exercise U.S. control over any oil resource of Iraq.

(Sec. 1312) Prohibits funds from this Act from being used in contravention of specified laws enacted or regulations

promulgated to implement the United Nations (UN) Convention Against Torture and Other Cruel, Inhuman, or Degrading Treatment or Punishment.

(Sec. 1313) Requires quarterly reports to the defense committees from the: (1) Secretary on readiness assessments of Iraq and Afghan security forces; and (2) Director of the Office of Management and Budget (OMB) on proposed uses of funds in the Iraq Security Forces Fund and the Afghanistan Security Forces Fund. Directs the Secretary to notify such committees of any use or transfer of such funds in excess of \$15 million.

(Sec. 1315) Prohibits the obligation of more than 85% of O&M funds until the Secretary reports to the defense committees on the use of contracted services in support of U.S. military and reconstruction activities in Iraq and Afghanistan.

(Sec. 1316) Authorizes a member of the Armed Forces, during the period beginning on the date of enactment of this chapter and ending on September 30, 2007, to designate another person (in lieu of a codified list of survivors) to receive up to 50% of the death gratuity payable to such member upon their death from active-duty military service.

(Sec. 1317) Increases from 20 to 287 the number of heavy and light armored vehicles authorized to be purchased by DOD for force protection purposes in Iraq and Afghanistan.

(Sec. 1318) Directs the Secretary to annually inspect, for maintenance and operation quality control purposes, each DOD military medical treatment facility, each military quarters housing medical hold personnel, and each military quarters housing medical holdover personnel. Requires: (1) the correction of deficiencies found; and (2) a report from the Secretary to the defense committees setting forth appropriate standards in the event that no maintenance or operations standards exist at any such facility or if current standards are inadequate.

(Sec. 1319) Authorizes the use of specified funds from the Iraq Security Forces Fund to assist the government of Iraq to support the disarmament, demobilization, and reintegration of militias and illegal armed groups.

(Sec. 1320) Earmarks specified DOD funds to commission an independent private entity to assess the current capabilities of the Iraqi Security Forces. Requires a findings report from such entity to specified congressional committees.

(Sec. 1321) Authorizes the President to award the Medal of Honor to Woodrow W. Keeble for acts of valor during the Korean War.

(Sec. 1323) Provides for the transfer of appropriated funds from specified military accounts to the Economic Support Fund, for use in programs in Pakistan.

**Chapter 4** - Makes emergency supplemental FY2007 appropriations to the Department of Energy, National Nuclear Security Administration, for Defense Nuclear Non-proliferation.

**Chapter 5** - Makes emergency supplemental FY2007 appropriations to the Department of Homeland Security (DHS) for: (1) Analysis and Operations to support the State and Local Fusion Center program; (2) Customs and Border Protection (CBP) to increase the number of officers, intelligence analysts, and support staff responsible for container security inspections and for other efforts to improve supply chain security, with a specified amount transferred to the Federal Law Enforcement Training Center for basic training costs; (3) Air and Marine Interdiction, Operations, Maintenance, and Procurement for air and marine operations on the Northern Border; (4) Immigration and Customs Enforcement (ICE); (5) the Transportation Security Administration (TSA) for aviation security, including the procurement and installation of

checked baggage explosives detection systems, the expansion of checkpoint explosives detection pilot systems, and air cargo security, and for Federal Air Marshals; (6) National Protection and Programs for infrastructure protection and information security and for the Office of Health Affairs for nuclear event public health assessment and planning and other activities; (7) the Federal Emergency Management Agency (FEMA), including for management and administration, state and local programs (for port security grants, intercity rail passenger transportation, freight rail, and transit security grants, regional grants and regional technical assistance to high risk urban areas for catastrophic event planning and preparedness), and emergency management performance grants; (8) Citizenship and Immigration Services (CIS) to address backlogs of security checks associated with pending applications and petitions; (9) Science and Technology for research, development, acquisition, and operations for air cargo security research; and (10) the Domestic Nuclear Detection Office for non-container, rail aviation, and intermodal radiation detection activities and for systems acquisition.

(Sec. 1501) Amends the Department of Homeland Security Appropriations Act, 2007 to require information developed under provisions regarding the Secretary's issuance of interim final regulations establishing risk-based performance standards for security of chemical facilities and requiring vulnerability assessments and the development and implementation of site security plans for chemical facilities to be given protection from public disclosure identical to that given information developed by chemical facilities subject to regulation. Requires site security plans to be treated as sensitive security information. Provides that such Act shall not preclude or deny the right of any state or political subdivision to adopt or enforce any chemical facility security regulation, requirement, or standard that is more stringent than one issued under such Act.

Directs the Secretary to update the regulations administered by the Secretary that govern sensitive security information to ensure the protection of all information required to be protected under such Act.

Prohibits the use of funds provided in this Act or in such Act to carry out provisions of the Homeland Security Act of 2002 regarding reorganization.

Directs the Secretary to require all DHS contracts that provide award fees to link such fees to successful acquisition outcomes, which shall be specified in terms of cost, schedule, and performance.

**Chapter 6** - Makes emergency supplemental FY2007 appropriations to the House of Representatives and GAO.

**Chapter 7** - Makes supplemental appropriations for the Department of Defense (DOD) for military construction and the Department of Defense Base Closure Account 2005.

(Sec. 1701) Prohibits any funds from being used to close Walter Reed Army Medical Center until equivalent medical facilities at the Walter Reed National Medical Center at Naval Medical Center, Bethesda, Maryland, and/or the Fort Belvoir, Virginia, Community Hospital have been constructed and equipped. Requires that, during any such transition, the Walter Reed Army Medical Center shall be adequately funded to maintain the maximum level of inpatient and outpatient services.

(Sec. 1702) Prohibits any funds from being used to reorganize or relocate the functions of the Armed Forces Institute of Pathology until the Secretary of Defense has submitted to the defense and appropriations committees a detailed plan and timetable for the proposed reorganization and relocation. Outlines plan requirements, including consideration of a related study being prepared by the GAO.

**Chapter 8** - Makes additional FY2008 appropriations for the Department of State for: (1) administration of foreign affairs and diplomatic and consular programs; (2) the Office of Inspector General; (3) educational and cultural exchange

programs; and (4) international organizations and peacekeeping.

Makes additional FY2008 appropriations for the United States Agency for International Development (USAID) for: (1) the Child Survival and Health Programs Fund; (2) international disaster and famine assistance; and (3) operating expenses, including the Office of Inspector General.

Makes additional FY2008 appropriations for: (1) the Economic Support Fund; (2) the Democracy Fund for democracy programs in Iraq; (3) assistance to eastern Europe and the Baltic States for Kosovo; (4) international narcotics control and law enforcement; (5) migration and refugee assistance, with a set-aside for the rescue of Iraqi scholars; (6) the United States Emergency Refugee and Migration Assistance Fund; (7) nonproliferation, antiterrorism, and demining; (8) the Broadcasting Board of Governors for international broadcasting operations; (9) the Department of the Treasury's international affairs technical assistance program; and (10) the foreign military financing program and peacekeeping operations.

Rescinds specified funds for the Colombian Navy.

(Sec. 1801) Authorizes the obligation and expenditure of funds appropriated under this title notwithstanding specified provisions of the State Department Basic Authorities Act of 1956, the Foreign Relations Authorization Act, Fiscal Years 1994 and 1995, and the National Security Act of 1947.

(Sec. 1802) Amends the Emergency Supplemental Appropriations Act for Defense and for the Reconstruction of Iraq and Afghanistan, 2004, as amended by the John Warner National Defense Authorization Act for Fiscal Year 2007 and the Iraq Reconstruction Accountability Act of 2006 to revise the calculation provision for termination of the Office of the Special Inspector General for Iraq Reconstruction.

(Sec. 1803) Prohibits: (1) economic support fund assistance under this Act from being made available to the government of Lebanon until the Secretary of State reports to the House and Senate Committees on Appropriations respecting Lebanon's economic reform plan and on the specific conditions and benchmarks agreed upon by the United States and Lebanon pursuant to the Memorandum of Understanding on cash transfer assistance for Lebanon; and (2) military financing or narcotics control/law enforcement fund assistance under this Act being made available to Lebanon until the Secretary reports to the Committees respecting procedures established to determine eligibility of members and units of the armed forces and police forces of Lebanon to participate in U.S. training and assistance programs and on the end use monitoring of all equipment provided under such programs.

Requires the Secretary to certify to the Committees, prior to the initial obligation of certain military and antiterrorism assistance funds for Lebanon, that efforts have been made to ensure that such assistance is not provided to terrorist or terrorist-supporting individuals or entities.

(Sec. 1804) Authorizes FY2007 appropriations for Department of the Treasury bilateral economic assistance to be used to assist Liberia in retiring its debts to the International Monetary Fund (IMF), the International Bank for Reconstruction and Development (World Bank), and the African Development Bank.

(Sec. 1805) Directs the Department of State to provide GAO staff members country clearances, life support, and logistical and security support necessary for GAO personnel to establish a presence in Iraq for periods of at least 45 days.

(Sec. 1806) Makes the Assistant Secretary of State for Democracy, Human Rights and Labor responsible for all policy, funding, and programming decisions regarding funds made available under this Act and prior Acts making appropriations

for foreign operations, export financing and related programs for the Human Rights and Democracy Fund of the Bureau of Democracy, Human Rights and Labor.

(Sec. 1807) Authorizes, and sets forth the conditions under which, the Inspector General of the Department of State and the Broadcasting Board of Governors may use personal services contracts to engage U.S. citizens to support the Office of the Inspector General's oversight of Iraq and Afghanistan programs.

(Sec. 1808) Sets forth specified funding tables.

(Sec. 1809) Directs the Secretary to report to the Committees respecting planned expenditures of funds under this chapter, with specified exceptions.

(Sec. 1810) Prohibits economic support fund assistance under this Act to be made available to the government of Pakistan for non-project assistance until the Secretary reports to the Committees respecting the oversight mechanisms, performance benchmarks, and implementation processes for such funds.

Sets aside amounts for political party development and election observation programs.

(Sec. 1811) Authorizes specified funds under this Act to be used for a civilian reserve corps.

(Sec. 1812) Directs the President to appoint a Coordinator for Iraq Assistance who shall be responsible for developing and implementing an overall strategy for political, economic, and military assistance for Iraq.

**Chapter 9** - (Sec. 1901) Prohibits funds from being used to deploy any unit of the Armed Forces to Iraq unless the chief of the military department concerned has certified to the defense and appropriations committees at least 15 days in advance that such unit is fully mission capable. Allows the President to waive a finding of not fully mission capable, and to deploy such a unit, if the President finds it necessary for national security and details the particular reason(s) why the unit's deployment is necessary.

(Sec. 1902) Prohibits funds from being used to initiate, execute, or continue any order that has the effect of extending the deployment for Operation Iraqi Freedom of any unit of the: (1) Army, Army Reserve, or Army National Guard beyond 365 days; or (2) Marine Corps or Marine Corps Reserve beyond 210 days. Provides the same presidential waiver as above.

(Sec. 1903) Prohibits funds from being used to initiate, execute, or continue any order that has the effect of deploying for Operation Iraqi Freedom any unit of the: (1) Army, Army Reserve, or Army National Guard if such unit has been deployed within the previous 365 consecutive days; or (2) Marine Corps or Marine Corps Reserve if such unit has been deployed within the previous 210 consecutive days. Provides the same presidential waiver as under section 1901, above.

(Sec. 1904) Outlines specified determinations, relating to actions of the government of Iraq, that must be made by the President to Congress on or before July 1, 2007. Requires that, if the President fails to make any of the determinations, the Secretary of Defense shall commence the redeployment of U.S. Armed Forces from Iraq no later than such date, with a goal of completing such redeployment within 180 days. Requires that, if the President makes all such determinations, the Secretary shall commence such redeployment no later than October 1, 2007, with a goal of completing that redeployment within 180 days.

Makes funds immediately available to plan and execute a safe and orderly redeployment.

Prohibits the Secretary, after the appropriate redeployment period, from deploying or maintaining members of the Armed

Forces in Iraq for any purpose other than: (1) protecting American diplomatic facilities, American citizens, and other U.S. forces; (2) serving in roles consistent with customary diplomatic positions; (3) engaging in targeted special actions limited in duration and scope to killing or capturing members of al-Qaeda and other terrorist organizations; and (4) training and equipping members of the Iraqi Security Forces.

Limits to 50% the availability of funds from the Economic Support Fund and the International Narcotics Control and Law Enforcement account for assistance to Iraq until the President has made specified certifications to Congress with respect to Iraqi oil revenue sharing, elections, de-Baathification, and reconstruction. Excepts from the 50% limitation: (1) Economic Support Fund amounts for the Community Action Program and Community Stabilization Program in Iraq under the U.S. Agency for International Development (USAID); and (2) programs and activities to promote democracy in Iraq.

Requires the Commander, Multi-National Forces--Iraq and the U.S. Ambassador to Iraq to report to Congress, beginning on September 1, 2007, and every 60 days thereafter on actions being taken by the government of Iraq to meet the presidential determinations required at the beginning of this section.

**Title II: Additional Hurricane Disaster Relief and Recovery - Chapter 1** - (Sec. 2101) Amends the Food Security Act of 1985 to direct the Secretary of Agriculture to carry out an emergency forestry conservation reserve pilot program beyond 2006 in states determined to have suffered damage to merchantable timber in counties affected by hurricanes during 2005.

**Chapter 2** - Makes emergency supplemental FY2007 appropriations to the Department of Justice (DOJ) for state and local law enforcement assistance for discretionary grants authorized under the Omnibus Crime Control and Safe Streets Act of 1968, as in effect on September 30, 2006. Provides that such amounts shall be for local law enforcement initiatives in the Gulf Coast region related to the aftermath of Hurricanes Katrina and Rita and shall be apportioned among the states in quotient to their level of violent crime as estimated by the Federal Bureau of Investigation's (FBI) Uniform Crime Report for 2005.

Makes emergency supplemental FY2007 appropriations to the Department of Commerce for the National Oceanic and Atmospheric Administration (NOAA) for Operations, Research, and Facilities for necessary expenses related to the consequences of Hurricanes Katrina and Rita on the shrimp and fishing industries.

Makes emergency supplemental FY2007 appropriations to the National Aeronautics and Space Administration (NASA) for necessary expenses related to the consequences of Hurricane Katrina.

(Sec. 2201) Makes sums available to NASA for emergency hurricane and other natural disaster-related expenses to reimburse hurricane-related costs incurred by NASA in FY2005.

**Chapter 3** - Makes emergency supplemental FY2007 appropriations to the Department of the Army, Corps of Engineers--Civil, for construction for necessary expenses related to the consequences of Hurricane Katrina and other hurricanes of the 2005 season, which may be used to continue construction of projects related to interior drainage for the greater New Orleans metropolitan area.

Authorizes the use of specified funds by the Secretary of the Army to: (1) carry out projects and measures related to flood control and coastal emergencies for the West Bank and Vicinity and Lake Ponchartrain and Vicinity, Louisiana, projects; (2) support emergency operations, repairs, and other activities in response to flood, drought, and earthquake emergencies as authorized by law; and (3) implement the projects for hurricane storm damage reduction, flood damage reduction, and ecosystem restoration within Hancock, Harrison, and Jackson Counties, Mississippi, in accordance with

the Report of the Chief of Engineers dated December 31, 2006. Directs the Chief of Engineers, acting through the Assistant Secretary of the Army for Civil Works, to provide a monthly report to the House and Senate Appropriations Committees detailing the allocation and obligation of these funds.

(Sec. 2301) Directs the Secretary to: (1) determine the value of eligible reimbursable expenses incurred by local governments in storm-proofing pumping stations, constructing safe houses for operators, and other interim flood control measures in and around the New Orleans metropolitan area that the Secretary determines to be integral to the overall plan to ensure operability of the stations during hurricanes, storms, and high water events and the flood control plan for the area; and (2) utilize funds remaining available for obligation from amounts appropriated for Flood Control and Coastal Emergencies for projects in the greater New Orleans metropolitan area to prosecute such projects in a manner which promotes the goal of continuing work at an optimal pace while maximizing levels of protection to reduce the risk of storm damage to people and property.

(Sec. 2303) Directs the Chief of Engineers to investigate and report to Congress on the overall technical advantages, disadvantages, and operational effectiveness of: (1) operating the new pumping stations at the mouths of the 17th Street, Orleans Avenue, and London Avenue canals in the New Orleans area directed for construction concurrently or in series with existing pumping stations serving these canals; (2) removing the existing pumping stations and configuring the new pumping stations and associated canals to handle all needed discharges; and (3) replacing or improving the floodwalls and levees adjacent to the three outfall canals.

(Sec. 2304) Directs the Secretary to accelerate completion of a comprehensive plan to deauthorize deep draft navigation on the Mississippi River Gulf Outlet.

**Chapter 4** - Makes specified unobligated balances from appropriations to the Small Business Administration's (SBA) Disaster Loans Program Account available for administrative expenses to carry out the disaster loan program. Requires specified sums to be used for loans for businesses located in an area for which the President declared a major disaster because of the hurricanes in the Gulf of Mexico in 2005.

**Chapter 5** - Makes emergency supplemental FY2007 appropriations to DHS for FEMA for Disaster Relief, with a portion to be transferred to the Office of Inspector General.

(Sec. 2501) Sets the federal share of assistance provided for Louisiana, Mississippi, Florida, Alabama, and Texas in connection with Hurricanes Katrina, Wilma, Dennis, and Rita under the Stafford Act at 100% of eligible costs. Provides that such federal share shall apply to disaster assistance applied for before this Act's enactment.

(Sec. 2502) Amends the Community Disaster Loan Act of 2005 and the Emergency Supplemental Appropriations Act for Defense, the Global War on Terror, and Hurricane Recovery, 2006 to repeal prohibitions against canceling certain disaster loans authorized under the Stafford Act to assist local governments in providing essential services.

(Sec. 2503) Extends the period for which FEMA may provide funds to a state or local government to pay utility costs resulting from the provision of temporary housing units to evacuees from hurricanes of the 2005 season.

**Chapter 6** - Makes emergency supplemental FY2007 appropriations to the Department of the Interior for the National Park Service (NPS) for the Historic Preservation Fund for necessary expenses related to the consequences of the 2005 hurricanes, subject to specified requirements.

(Sec. 2601) Permits specified relief funds for Hurricane Katrina and other 2005 hurricane damage that were allocated to



Mississippi by NPS to be used to reconstruct qualified properties that were listed in the National Register of Historic Places at the time of destruction.

**Chapter 7** - Makes additional appropriations to the Department of Education for: (1) institutions of higher education located in major disaster areas which were forced to close, relocate, or significantly curtail their activities as a result of hurricane damage; (2) specified Hurricane Education Recovery activities in Louisiana, Mississippi, and Alabama; and (3) programs to restart elementary and secondary school operations.

(Sec. 2701) Amends the Emergency Supplemental Appropriations Act to Address Hurricanes in the Gulf of Mexico and Pandemic Influenza, 2006 to extend through FY2008 specified waiver authority of the Secretary of Agriculture, especially authority to waive application of the rural area or similar limitations under any program administered by the Rural Development Mission Area, for the emergency watershed protection program in 2005 hurricane disaster areas.

(Sec. 2702) Makes available for state expenditure through FY2008 certain Social Services Block Grant funds for necessary expenses related to the consequences of the 2005 hurricanes, which have been provided under the Emergency Supplemental Appropriations to Address Hurricanes in the Gulf of Mexico and Pandemic Influenza, 2006.

(Sec. 2703) Authorizes the Secretary of Health and Human Services, for FY2008-FY2009, to waive certain matching funds requirements of the Public Health Service Act for grants for health care and support services for individuals and families with HIV/AIDS in Louisiana, Mississippi, Alabama, and Texas, if such states fail to meet those match requirements for FY2006 or FY2007. Prohibits such a waiver, however, that would allow a grantee to provide less than a 25% matching grant.

Requires such states, and any eligible metropolitan area in them, to comply with each applicable grant program requirement.

**Chapter 8** - Makes additional appropriations for the Department of Transportation (DOT) for: (1) the Federal Highway Administration for the emergency relief program; and (2) the Federal Transit Administration for operating and capital costs of transit services.

Makes additional appropriations to the Department of Housing and Urban Development (HUD) for the Office of Inspector General.

(Sec. 2801) Amends the Emergency Supplemental Appropriations Act to Address Hurricanes in the Gulf of Mexico and Pandemic Influenza, 2006 to extend until December 31, 2007, the authority of the HUD Secretary to waive requirements for income eligibility and tenant contribution under section 8 of the United States Housing Act of 1937 with respect to tenant-based rental assistance in public and Indian housing.

(Sec. 2802) Prescribes formulae for the funding of three specified categories of public housing agencies during calendar 2007.

(Sec. 2803) Amends the Emergency Supplemental Appropriations Act to Address Hurricanes in the Gulf of Mexico and Pandemic Influenza, 2006 to extend through calendar 2007 the authority of the HUD Secretary to permit a public housing agency to combine assistance under the United States Housing Act of 1937 to facilitate the use of funds to assist families who were receiving housing assistance immediately before the 2005 hurricanes and were displaced from their housing by them.

**Title III: Other Emergency Appropriations - Chapter 1** - Makes additional appropriations to the Department of

Commerce, to remain available through FY2008, for the National Oceanic and Atmospheric Administration (NOAA) for Operations, Research, and Facilities. Directs the National Marine Fisheries Service to cause distribution of such amounts among eligible recipients of assistance for the commercial fishery failure declared by the Secretary of Commerce on August 10, 2006.

**Chapter 2** - Makes additional appropriations to the Department of the Army, Corps of Engineers-Civil, for: (1) operation and maintenance to dredge navigation channels related to consequences of the 2005 hurricanes; and (3) flood control and coastal emergencies to support emergency operations, repairs, and other activities in response to flood, drought, and earthquake emergencies.

Makes additional appropriations to the Department of the Interior for the Bureau of Reclamation for water and related resources to assist drought plagued areas of the west.

**Chapter 3** - Makes additional appropriations to the Department of the Interior for: (1) the Bureau of Land Management (BLM) for urgent wildland fire suppression activities; and (2) the U.S. Fish and Wildlife Service, the National Park Service (NPS), and the U.S. Geological Survey for the detection of highly pathogenic avian influenza in wild birds.

Makes additional appropriations to the Department of Agriculture for the National Forest System and wildland fire management.

(Sec. 3301) Appropriates additional funds to the Department of Agriculture for FY2007 for payments to be made, to the maximum extent practicable, in the same amounts and in the same manner as were paid to states and counties in 2006 under the Secure Rural Schools and Community Self-Determination Act of 2000.

**Chapter 4** - Makes additional appropriations to the Department of Health and Human Services for: (1) the Centers for Disease Control and Prevention, for research to develop mine safety technology; (2) the Administration for Children and Families, for the Low-Income Home Energy Assistance Program (LIHEAP); and (3) the Office of the Secretary.

(Sec. 3401) Rescinds certain funds from unexpended balances available for Training and Employment Services and State Unemployment Insurance and Employment Service Operations of the Department of Labor.

(Sec. 3402) Makes additional funds available to the Department of Education for Safe and Drug-Free Schools National Programs for competitive grants to local educational agencies (LEAs) to address youth violence and related issues.

**Chapter 5** - Makes additional appropriations, to remain available through FY2011, to the Architect of the Capitol for utility tunnel repairs and asbestos abatement in the Capitol Power Plant.

**Chapter 6** - Makes supplemental appropriations for the Department of Veterans Affairs (VA) for the Veterans Health Administration for: (1) medical services; (2) medical administration; (3) medical facilities; (4) medical and prosthetic research; (5) general operating expenses; (6) information technology systems; and (7) minor projects construction.

(Sec. 3601) Requires the Director of the Congressional Budget Office (CBO) to report to the congressional appropriations committees projecting appropriations necessary for Department of Defense (DOD) and VA to continue providing necessary health care to veterans of the conflicts in Iraq and Afghanistan.

(Sec. 3602) Declares that appropriations made by the Revised Continuing Appropriations Resolution, 2007, which the Secretary of Veterans Affairs contributes to the Department of Defense/Department of Veterans Affairs Health Care Sharing Incentive Fund, shall remain available until expended for any authorized purpose of the Fund.

(Sec. 3603) Authorizes the Secretary of Veterans Affairs to convey to the state of Texas, without consideration, all federal right, title, and interest in and to specified real property comprising the location of the Marlin, Texas, Department of Veterans Affairs Medical Center, for the purposes of a prison. Authorizes environmental cleanup on the parcel to be conveyed.

**Title IV: Other Matters - Chapter 1** - Makes additional appropriations for salary and expenses to the Department of Agriculture, Farm Service Agency.

(Sec. 4101) Allocates FY2007 funding for the Office of Women's Health of the Food and Drug Administration (FDA).

(Sec. 4102) Prohibits use of funds available to the Department of Agriculture (USDA) for FY2007 to implement the risk-based inspection program in the 30 prototype locations announced on February 22, 2007, by the Under Secretary for Food Safety, or at any other locations, until: (1) the USDA Office of Inspector General (OIG) has provided its findings to the Food Safety and Inspection Service (FSIS) and congressional appropriations committees on the data used in support of the development and design of such program; and (2) FSIS has addressed and resolved issues identified by OIG.

**Chapter 2** - (Sec. 4201) Classifies federal employees at the National Energy Technology Laboratory as inherently governmental for the purpose of the Federal Activities Inventory Reform Act of 1998.

(Sec. 4202) Prohibits use of funds made available during FY2007 to make, plan, or prepare to make, any payment on bonds issued by the Administrator of the Bonneville Power Administration or for an appropriated Federal Columbia River Power System investment, if the payment is both: (1) greater, during any fiscal year, than the payments calculated in the Administrator's rate hearing using the repayment method used to establish the Administrator's rates as in effect on October 1, 2006; and (2) based or conditioned on the Administrator's actual or expected net secondary power sales receipts.

**Chapter 3** - (Sec. 4301) Amends the Help America Vote Act of 2002 to extend from the first federal election after January 1, 2006, until the first federal election after March 1, 2008, the election by which a state must ensure that all punch card or lever voting systems in qualifying precincts must be replaced, if it certifies to the Election Assistance Administration that it will not meet the original deadline.

(Sec. 4302) Requires the structure of any of the offices or components within the Office of National Drug Control Policy to remain as they were on October 1, 2006. Prohibits use of the funds appropriated or otherwise made available in the Revised Continuing Appropriations Resolution, 2007 to implement a reorganization of offices within such Office without the explicit approval of the congressional appropriations committees.

(Sec. 4303) Authorizes the National Archives and Records Administration to obligate certain monies for the Public Interest Declassification Board.

(Sec. 4304) Authorizes the District of Columbia Courts, notwithstanding a certain notice requirement, to reallocate specified FY2007 funds for the federal payment to such Courts from facilities to operations.

(Sec. 4305) Requires the Secretary of the Treasury, in coordination with the Securities and Exchange Commission (SEC), to report to specified congressional committees the names of all companies which either directly or indirectly conduct business operations in Sudan relating to natural resource extraction (including oil-related activities and mining of minerals). Excludes companies operating under licenses from the Office of Foreign Assets Control or otherwise expressly exempted under federal law from having to obtain such licenses in order to operate in Sudan.

Requires the General Services Administration (GSA) to notify the appropriate congressional committees whether the federal government has an active procurement contract with any of the identified companies, as well as the nature of the contract and dollar amounts involved.

(Sec. 4306) Rescinds specified FY2007 funds provided for the GSA Office of the Inspector General in the Revised Continuing Appropriations Resolution, 2007. Makes additional funds, in the same amount, available to GSA for such purpose, to remain available through FY2008.

(Sec. 4307) Amends the Continuing Appropriations Resolution, 2007 to require any appropriation or funds made available to the District of Columbia for the federal payment for foster care improvement to be available in accordance with a detailed expenditure plan submitted by the Mayor within 60 days after the enactment of this Act.

**Chapter 4** - (Sec. 4401) Requires up to a specified amount of unobligated balances remaining from prior appropriations for U.S. Coast Guard retired pay to remain available until expended, including for payment of obligations otherwise chargeable to lapsed or current appropriations.

(Sec. 4402) Requires major procurement contracts, first-tier subcontracts, delivery or task orders entered into by the Coast Guard, first-tier subcontracts under them, and tasks or delivery orders issued pursuant to such contracts or subcontracts to contain specified requirements.

Prohibits the Commandant from entering into a contract for lead asset production under the Program before obtaining an independent estimate of life-cycle costs of the asset concerned.

Prohibits the Commandant from carrying out any asset acquisition or modification, or implementing any major asset design change, unless an independent third party with no financial interest in any Program component determines that such action is advisable.

Prohibits obligation of certain funds available for the Integrated Deepwater Systems program until congressional appropriations committees receive an expenditure plan directly from the Coast Guard meeting specified criteria.

(Sec. 4403) Prohibits the use of funds to alter or reduce operations within the Civil Engineering Program of the Coast Guard nationwide, including the civil engineering units, facilities, design and construction centers, maintenance and logistics command centers, the Coast Guard Academy and the Coast Guard Research and Development Center, except as specifically authorized by a statute enacted after the enactment of this Act.

(Sec. 4404) Rescinds specified unobligated balances made available pursuant to the Department of Homeland Security Act, 2006 to the Department of Homeland Security (DHS).

Makes additional appropriations to: (1) the U.S. Coast Guard for acquisition, construction, and improvements, to remain available through FY2009, to mitigate the Service's patrol boat operational gap; and (2) the Office of the Under Secretary for Management for an independent study to compare the DHS senior career and political staffing levels and senior career training programs with those of similarly structured cabinet-level agencies.

(Sec. 4405) Prohibits entities performing lead system integrator functions in the acquisition of a major system by DHS after June 1, 2007, from having any direct financial interest in the development or construction of any individual system or element of any system of systems.

Allows an exception to this prohibition for a particular entity if: (1) the Secretary of Homeland Security certifies to specified

congressional committees that the entity was selected to develop or construct the system or element concerned through the use of competitive procedures, and DHS took appropriate steps to prevent any organizational conflict of interest in the selection process; or (2) a subcontractor selected the entity to serve as a lower-tier subcontractor, through a process over which the entity exercised no control.

Requires the Secretary to update DHS acquisition regulations by June 1, 2007, to reflect this section.

**Chapter 5** - (Sec. 4501) Amends the Revised Continuing Appropriations Resolution, 2007 to make certain funds available for: (1) contract support costs of the Department of the Interior, Bureau of Indian Affairs, Operation of Indian Programs; (2) the Department of Health and Human Services for the Indian Health Service; and (3) the Department of Agriculture for the Save America's Treasures program of the Forest Service.

(Sec. 4504) Makes certain FY2007 funds available to the Department of the Interior, U.S. Fish and Wildlife Service for land conservation partnerships authorized by the Highlands Conservation Act of 2004.

**Chapter 6** - Transfers to the Public Health and Social Services Emergency Fund, to carry out advanced research and development activities, certain funds provided by the Revised Continuing Appropriations Resolution, 2007 to the Department of Health and Human Services for the National Institute of Allergy and Infectious Diseases and for Office of its Director.

Makes additional appropriations to the National Council on Disability, to remain available until expended, for necessary expenses related to the requirements of the Post-Katrina Emergency Management Reform Act of 2006, as enacted by the Department of Homeland Security Appropriations Act, 2007.

(Sec. 4601) Amends the Revised Continuing Appropriations Resolution, 2007 to require the Pension Benefit Guaranty Corporation to transfer certain funds, to remain available through FY2008, to the Employee Benefits Security Administration, Department of Labor for the development of an electronic Form 5500 filing system (EFAST2).

(Sec. 4602) Amends the Revised Continuing Appropriations Resolution, 2007 to provide funding for the Women's Bureau in the Department of Labor.

(Sec. 4603) Makes specified funds available to Poison Control Centers in the Department of Health and Human Services from funds appropriated in the Revised Continuing Appropriations Resolution, 2007 for its Health Resources and Services Administration.

(Sec. 4604) Rescinds \$1 million from funds made available by the Revised Continuing Appropriations Resolution, 2007 to the Department of Health and Human Services for the Office of the Secretary.

(Sec. 4605) Amends the Revised Continuing Appropriations Resolution, 2007 to increase the amount available to the Department of Education, Education for the Disadvantaged for basic grants, school improvement grants, and grants for quality initiatives for as well as a clearinghouse on comprehensive school reform.

(Sec. 4606) Makes the mandatory funding in the Department of Education Appropriations Act, 2006 for alternative financing programs under the Assistive Technology Act of 1998 inapplicable to the Revised Continuing Appropriations Resolution, 2007.

(Sec. 4607) Authorizes the Chief Executive Officer of the Corporation for National and Community Service to transfer up to a certain amount of funds from the Corporation's operating expenses account to its salaries and expenses account.

(Sec. 4608) Makes 45 CFR 1310.12(a), which requires use of school buses or allowable alternate vehicles for the transport of Head Start children, effective 30 days after enactment of this Act. Exempts such vehicles in use as of January 1, 2007, however, for one year from the requirement under such Regulation regarding rear emergency exit doors.

Requires the Secretary of Health and Human Services to review and revise allowable alternate vehicle standards (or any corresponding similar regulation or ruling), consistent with specified findings, to exempt from federal seat spacing and supporting seating requirements related to compartmentalization any vehicle used to transport children for a Head Start program, if the vehicle meets all other applicable federal motor vehicle safety standards, including those for seating systems, occupant crash protection, seat belt assemblies, and child restraint anchorage systems.

Provides that, until the Secretary completes such review and revision, the provisions of 45 CFR 1310.12(a) relating to federal seat spacing and supporting seating requirements related to compartmentalization shall not apply to any allowable alternate vehicle used to transport children for a Head Start program if it meets all other applicable federal motor vehicle safety standards.

**Chapter 7** - Makes additional appropriations to the legislative branch for a payment to Gloria W. Norwood, widow of Charles W. Norwood, Jr., a Representative from Georgia.

**Chapter 8** - (Sec. 4801) Makes inapplicable to the Revised Continuing Appropriations Resolution, 2007 specified earmarks in the Foreign Operations, Export Financing, and Related Programs Appropriations Act, 2006 (FOEFRPA 2006) for assistance for Ukraine for nuclear reactor safety initiatives and coal mine safety programs.

Amends FOEFRPA 2006 to exempt the Middle East Foundation, or any other similar entity whose purpose is to support democracy, governance, human rights, and the rule of law in the Middle East region, from any requirement that a majority of its board of directors be U.S. Citizens.

(Sec. 4802) Makes certain funding limitations inapplicable to FY2007 appropriations for the administration of foreign affairs, diplomatic, and consular programs.

**Chapter 9** - Makes additional appropriations for salaries and expenses to the Department of Housing and Urban Development (HUD) for the Office of Federal Housing Enterprise Oversight.

(Sec. 4901) Authorizes the obligation or expenditure of Department of Transportation funds to grant authority to a Mexican motor carrier to operate beyond U.S. municipalities and commercial zones on the United States-Mexico border only to the extent that: (1) granting such authority is first tested as part of a pilot program; (2) the pilot program complies with federal requirements; and (3) simultaneous and comparable authority to operate within Mexico is made available to motor carriers domiciled in the United States.

(Sec. 4902) States that certain funds provided for the National Transportation Safety Board (salaries and expenses) under the Revised Continuing Appropriations Resolution, 2007 include amounts necessary to make certain capital lease payments due in FY2007.

(Sec. 4903) Amends the Revised Continuing Appropriations Resolution, 2007 and the Transportation, Treasury, Housing and Urban Development, the Judiciary, the District of Columbia, and Independent Agencies Appropriations Act, 2006 with respect to the funding of section 8 tenant protection rental assistance costs and project-based rental assistance.

(Sec. 4904) Amends the Departments of Veterans Affairs and Housing and Urban Development, and Independent

Agencies Appropriations Act, 2001 to revise requirements for the renewal of expiring project-based certificate projects under the public housing agency project-based voucher program.

**Chapter 10** - (Sec. 4951) Designates amounts provided in title I of this Act as emergency requirements pursuant to H.Con.Res. 95, 109th Congress (FY2006 budget resolution) and as making appropriations for contingency operations directly related to the global war on terrorism and other unanticipated defense-related operations pursuant to H.Con.Res. 376, 109th Congress (FY2007 budget resolution).

(Sec. 4952) Designates amounts provided in title II, III, V, and VI as emergency requirements pursuant to such concurrent resolutions.

**Title V: Agricultural Assistance** - (Sec. 5101) Appropriates amounts for emergency financial assistance to producers on a farm that incurred qualifying quantity or quality losses for the 2005 or 2006 crop, or that part of the 2007 crop year before February 28, 2007, due to damaging weather or any related condition (including crop diseases, insects, and delayed planting). Requires that an eligible crop must have been planted before February 28, 2007, or in the case of prevented planting or other total loss, would have been planted before such date. Requires a producer who suffered qualifying losses to elect assistance for only one of such years.

(Sec. 5102) Appropriates amounts for payments through the 2002 livestock compensation program for livestock assistance for disaster-caused losses between January 1, 2005 and February 28, 2007, including losses from blizzards that began in 2006 and continued into January 2007.

States that a producer: (1) shall elect to receive payments in only one of such years, and that such losses must have been incurred in a disaster-designated county; and (2) may elect to receive compensation for wildfire-caused losses in the 2007 grazing season.

Appropriates amounts for livestock indemnity payments to producers on farms in disaster-designated counties that have incurred livestock losses between January 1, 2005 and February 28, 2007, including losses from blizzards that started in 2006 and continued into January 2007. Requires a producer who suffered qualifying losses to elect assistance for only one of such years.

(Sec. 5103) Appropriates amounts for agricultural and farm production land cleanup and restoration under the emergency conservation program.

(Sec. 5104) Reduces producer payments under sections 5101 and 5102 by amounts received for the same or similar loss under: (1) the Department of Defense, Emergency Supplemental Appropriations to Address Hurricanes in the Gulf of Mexico, and Pandemic Influenza Act, 2006; (2) an agricultural disaster assistance provision contained in the announcement of the Secretary on January 26, 2006, or August 29, 2006; or (3) the Emergency Supplemental Appropriations Act for Defense, the Global War on Terror, and Hurricane Recovery, 2006.

(Sec. 5105) Sets forth administrative provisions.

(Sec. 5106) Amends the Farm Security and Rural Investment Act of 2002 to revise national dairy market loss payment amount provisions.

(Sec. 5107) Appropriates amounts for dairy production losses in disaster counties.

(Sec. 5108) Directs the Secretary, in states with a shortage of claims adjusters, to permit the use of one certified claims

adjuster with respect to animal forage crops (under the noninsured crop disaster assistance program).

(Sec. 5109) Appropriates amounts for emergency grants for low-income migrant and seasonal farmworkers.

(Sec. 5111) Appropriates amounts for Farm Service Agency salaries and expenses.

(Sec. 5112) Directs the Secretary, in carrying out crop disaster and livestock assistance under this title, to require forage producers to have participated in a crop insurance pilot program or the noninsured crop disaster assistance program during the crop year for which compensation is received.

**Title VI: Elimination of SCHIP Shortfall and Other Matters** - Makes additional FY2007 appropriations (to the Department of Health and Human Services, Centers for Medicare and Medicaid Services, State Children's Health Insurance Fund) to provide additional allotments to remaining FY2007 SCHIP shortfall states.

(Sec. 6001) Amends title XXI (State Children's Health Insurance Program) (SCHIP) of the Social Security Act (SSA) to direct the Secretary of Health and Human Services to allot each remaining SCHIP shortfall state the amount necessary to eliminate the remainder of FY2007 funding shortfalls.

(Sec. 6002) Imposes a one-year moratorium on implementation of a proposed rule ("Medicaid Program; Cost Limit for Providers Operated by Units of Government and Provisions To Ensure the Integrity of Federal-State Financial Partnership") relating to the federal-state financial partnerships under SCHIP and SSA title XIX (Medicaid).

Prohibits the Secretary of Health and Human Services, at any time before the end of such one-year period, from taking any action to: (1) finalize (or otherwise implement) provisions contained in the proposed rule; or (2) restrict Medicaid payments for graduate medical education (GME).

Declares that the Secretary shall not be prohibited during such moratorium from taking any administrative action to: (1) enforce a provision of law in effect as of the date of enactment of this Act with respect to the Medicaid program or SCHIP; or (2) promulgate or implement a new rule or provision during such period with respect to such programs, other than one subject to this moratorium.

Amends SSA title XIX (Medicaid) to require the use of tamper-resistant prescription pads under the Medicaid program.

Authorizes any state operating a Pharmacy Plus waiver which would otherwise expire on June 30, 2007, to elect to continue to operate it through December 31, 2009. Describes a Pharmacy Plus waiver as a Secretary-approved waiver of certain federal requirements for state Medicaid plans regarding a state (Wisconsin) demonstration program that provides coverage for prescription drugs for individuals age 65 or over whose family income does not exceed 200% of the poverty line.

**Title VII: Fair Minimum Wage and Tax Relief - Subtitle A: Fair Minimum Wage** - Fair Minimum Wage Act of 2007 -

(Sec. 7001) Amends the Fair Labor Standards Act of 1938 to increase the federal minimum wage to: (1) \$5.85 an hour on the 60th day after the enactment of this Act; (2) \$6.55 an hour 12 months after that 60th day; and (3) \$7.25 an hour 24 months after that 60th day. Makes such minimum wage increases applicable to American Samoa and the Commonwealth of the Northern Mariana Islands on a different transitional basis.

(Sec. 7003) Directs the Secretary of Labor to study and report to Congress on: (1) the impact of such minimum wage increases; and (2) the impact of any further increases on living standards and rates of employment in American Samoa and the Commonwealth of the Northern Mariana Islands.



**Subtitle B: Small Business Incentives** - Small Business and Work Opportunity Act of 2007 - (Sec. 7005) Amends the Small Business Regulatory Enforcement Fairness Act of 1996 to revise requirements for small business regulatory compliance guides by: (1) requiring such guides to be published on the website of the federal agency promulgating a rule requiring small business compliance; (2) making such guides available to small businesses at the same time a federal agency rule becomes effective; and (3) including in such guides an explanation of actions a small business must take to comply with a federal agency rule. Requires each agency head to report annually to specified congressional committees on the agency's compliance with such requirements.

(Sec. 7006) Directs the Secretary of Health and Human Services to establish a grant program to assist states in encouraging the establishment and operation of employer-operated child care centers. Prohibits states from awarding a grant in excess of \$500,000 to any single grant applicant. Requires states to report misuse of grant funds to the Secretary.

Requires the Secretary to conduct a two-year and a four-year study on various aspects of the employer-provided child care program and to report to Congress on such studies. Authorizes appropriations. Terminates such program after FY2012.

(Sec. 7007) Requires the Secretary of the Treasury to study and report to Congress on the benefits, costs, and other consequences of making the program for advance payment of the earned income tax credit available to all recipients of such credit.

(Sec. 7008) Amends the Small Business Act to allow existing women's business centers to apply for three-year grants on an ongoing basis. Prohibits such centers from disclosing information about any assistance recipient without the recipient's consent except pursuant to a civil or criminal enforcement action or as required for financial auditing purposes.

(Sec. 7009) Amends the Buy American Act to require the head of each federal agency to report to the House Committee on Oversight and Government Reform and the Senate Committee on Homeland Security and Governmental Affairs on the amount of agency acquisitions in FY2007-FY2011 of articles, materials, and supplies manufactured outside the United States. Requires such reports to be made publicly available.

**Subtitle C: Small Business Tax Incentives** - Small Business and Work Opportunity Tax Act of 2007 - **Part I: Small Business Tax Relief Provisions - Subpart A: General Provisions** - (Sec. 7511) Amends the Internal Revenue Code to extend the work opportunity tax credit through August 31, 2011.

Establishes as a new targeted group under such credit designated community residents (in lieu of high risk youth). Requires such residents to be between 18 and 40 and have a principal place of abode in an empowerment zone, enterprise community, renewal community, or rural renewal community (defined as an area outside a metropolitan statistical area that has had a net population loss during specified periods).

Modifies the definition of vocational rehabilitation referral for purposes of such credit to include certain individual work plans developed and implemented by an employment network under the Social Security Act.

Expands the eligibility of disabled veterans for such credit and increases the amount of their wages eligible for such credit from \$6,000 to \$12,000.

(Sec. 7512) Increases to \$125,000 (with annual inflation adjustments) the expensing allowance for small business assets and extends such expensing allowance through 2010.

(Sec. 7513) Allows employers to claim a business tax credit for social security taxes paid with respect to employee cash tips without regard to any increase in the federal minimum wage rate.

(Sec. 7514) Allows a full credit against alternative minimum tax liability for the work opportunity tax credit and the tax credit for social security taxes paid with respect to employee cash tips.

(Sec. 7515) Allows married couples who file joint tax returns to elect to conduct their business activities as qualified joint ventures without being taxed as a partnership. Defines "qualified joint venture" as a trade or business entity in which the only members are a husband and wife who materially participate in such ventures. Allows participating spouses to conduct their individual business activities as sole proprietors and divide their items of income and expense in accordance with their respective interests in such venture.

**Subpart B: Gulf Opportunity Zone Tax Incentives** - (Sec. 7521) Amends the Internal Revenue Code to extend through 2008 the increased expensing allowance for business property in the Gulf Opportunity Zone.

(Sec. 7522) Qualifies certain buildings in the Gulf Opportunity Zone, the Rita GO Zone, and the Wilma GO Zone placed in service before 2011 for the housing tax credit without regard to certain otherwise applicable restrictions if such buildings receive (or received) a state or local housing credit allocation in 2006, 2007, or 2008.

Extends through 2010 the treatment of GO Zones as difficult development areas for purposes of the increased housing tax credit.

Excludes certain assistance provided under the Housing and Community Development Act of 1974 (e.g., community development block grants), the Department of Defense Appropriations Act, 2006, or the Emergency Supplemental Appropriations Act for Defense, the Global War on Terror, and Hurricane Recovery, 2006, in determining whether GO Zone buildings eligible for the housing tax credit are federally subsidized and therefor subject to limitations on such tax credit.

(Sec. 7523) Treats qualified GO Zone repair and reconstruction loans provided prior to January 1, 2011, as qualified rehabilitation loans for purposes of the tax exemption for exempt facility and mortgage bonds.

(Sec. 7524) Directs the Comptroller General to study and report to the House Ways and Means Committee and the Senate Finance Committee on state and local practices in allocating and utilizing tax incentives provided by this Act. Requires such committees to hold public hearings if the report includes findings of significant fraud, waste, or abuse.

**Subpart C: Subchapter S Provisions** - (Sec. 7531) Redefines "passive investment income" for purposes of S corporation revocation rules to exclude gain from the sale or exchange of stock or securities as an item of passive investment income.

(Sec. 7532) Excludes restricted bank director stock from treatment as S corporation stock.

(Sec. 7533) Sets forth a special accounting rule for banks that become S corporations and that change from the reserve method of accounting for bad debts.

(Sec. 7534) Revises the tax treatment of sales of stock of wholly-owned subsidiaries of S corporations.

(Sec. 7535) Sets forth a special rule for the treatment of the pre-1983 accumulated earnings and profits of certain corporations described by the Small Business Jobs Protection Act of 1996.

(Sec. 7536) Allows a tax deduction for any interest expense paid or accrued on indebtedness incurred by an electing small business trust (ESBT) to acquire stock in an S corporation.

**Part II: Revenue Provisions** - (Sec. 7541) Expands the age limitation provisions for minor children whose unearned income is treated as income of their parents for income tax purposes to include certain dependents under age 19 and students under the age of 24.

(Sec. 7542) Increases from 18 to 36 months the period during which the Internal Revenue Service (IRS) is required to notify taxpayers of tax deficiencies before the suspension period for interest and penalties on underpayments of tax takes effect.

(Sec. 7543) Allows a levy on taxpayer assets to satisfy employment tax liabilities without granting a pre-levy collection due process hearing.

(Sec. 7544) Makes permanent the authority for charging IRS user fees.

(Sec. 7545) Increases the penalty for tendering a bad check or money order for payment of taxes.

(Sec. 7546) Extends to all types of tax returns (currently, limited to income tax returns) tax penalties on tax return preparers. Increases penalties for understatements of tax due by tax return preparers who take unrealistic positions or engage in willful or reckless conduct in preparing returns.

(Sec. 7547) Imposes a penalty for the filing of erroneous tax refund claims.

(Sec. 7548) Amends the Tax Increase Prevention and Reconciliation Act of 2005 to increase in the third quarter of 2012 the estimated tax rate (from 106.25% to 114.25%) for corporations with assets of \$1 billion or more.

## Actions Timeline

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- **May 2, 2007:** The Chair laid before the House the veto message from the President.
- **May 2, 2007:** DEBATE - The House proceeded with one hour of debate on the question of passage of H.R. 1591, the objections of the President to the contrary, notwithstanding.
- **May 2, 2007:** Failed of passage in House over veto: On passage, the objections of the President to the contrary notwithstanding Failed by the Yeas and Nays: (2/3 required): 222 - 203, 1 Present (Roll no. 276).(consideration: CR H4315-4326; text of Veto message: CR H4315)
- **May 2, 2007:** Motion to refer the bill and accompanying veto message to the Committee on Appropriations.
- **May 2, 2007:** On passage, the objections of the President to the contrary notwithstanding Failed by the Yeas and Nays: (2/3 required): 222 - 203, 1 Present (Roll no. 276). (consideration: CR H4315-4326; text of Veto message: CR H4315)
- **May 2, 2007:** On motion to refer the bill and the accompanying veto message to the Committee on Appropriations. Agreed to without objection.
- **May 1, 2007:** Presented to President.
- **May 1, 2007:** Vetoed by President.
- **Apr 26, 2007:** Conference papers: Senate report and manager's statement and message on House action held at the desk in Senate.
- **Apr 26, 2007:** Conference report considered in Senate. (consideration: CR S5128-5153)
- **Apr 26, 2007:** Conference report agreed to in Senate: Senate agreed to conference report by Yea-Nay Vote. 51 - 46. Record Vote Number: 147.
- **Apr 26, 2007:** Senate agreed to conference report by Yea-Nay Vote. 51 - 46. Record Vote Number: 147.
- **Apr 26, 2007:** Message on Senate action sent to the House.
- **Apr 26, 2007:** Cleared for White House.
- **Apr 25, 2007:** Rule H. Res. 332 passed House.
- **Apr 25, 2007:** Mr. Obey brought up conference report H. Rept. 110-107 for consideration under the provisions of H. Res. 332. (consideration: CR H4131-4158)
- **Apr 25, 2007:** Debate - The House proceeded with one hour debate on the conference report to accompany H.R. 1591.
- **Apr 25, 2007:** The previous question was ordered pursuant to the rule. (consideration: CR H4157)
- **Apr 25, 2007:** Conference report agreed to in House: On agreeing to the conference report Agreed to by the Yeas and Nays: 218 - 208, 2 Present (Roll no. 265).(consideration: CR H4157-4158)
- **Apr 25, 2007:** Motions to reconsider laid on the table Agreed to without objection.
- **Apr 25, 2007:** On agreeing to the conference report Agreed to by the Yeas and Nays: 218 - 208, 2 Present (Roll no. 265). (consideration: CR H4157-4158)
- **Apr 24, 2007:** Conference report filed: Conference report H. Rept. 110-107 filed.(text of conference report: CR H3823-4012)
- **Apr 24, 2007:** Conference report H. Rept. 110-107 filed. (text of conference report: CR H3823-4012)
- **Apr 24, 2007:** Committee on the Judiciary. Hearings held.
- **Apr 24, 2007:** Rules Committee Resolution H. Res. 332 Reported to House. Rule provides for consideration of the conference report to H.R. 1591. All points of order against the conference report and against its consideration are waived. The conference report shall be considered as read.
- **Apr 20, 2007:** APPOINTMENT OF CONFEREES - Pursuant to clause 11 of rule 1, the Chair announced the appointment of Ms. Kilpatrick of Michigan as a conferee on H.R. 1591 in lieu of Mr. Price of North Carolina.
- **Apr 19, 2007:** Mr. Obey moved that the House disagree to the Senate amendment, and agree to a conference. (consideration: CR H3665-3672)
- **Apr 19, 2007:** On motion that the House disagree to the Senate amendment, and agree to a conference Agreed to by voice vote.
- **Apr 19, 2007:** Mr. Lewis (CA) moved that the House instruct conferees. (consideration: CR H3665-3672; text: CR H3655)
- **Apr 19, 2007:** DEBATE - The House proceeded with one hour of debate on the Lewis (CA) motion to instruct conferees. The instructions contained in the motion seek to require the managers on the part of the House to insist on subsections (c),(d),(e) and (f) of section 1904 of the House bill, relating to the redeployment of the Armed Forces from Iraq and restrictions on the Secretary of Defense's use of the Armed Forces in Iraq after such redeployment.
- **Apr 19, 2007:** The previous question was ordered without objection. (consideration: CR H3671-3672)
- **Apr 19, 2007:** On motion that the House instruct conferees Agreed to by the Yeas and Nays: 215 - 199, 1 Present (Roll

no. 235).

- **Apr 19, 2007:** Motion to reconsider laid on the table Agreed to without objection.
- **Apr 19, 2007:** The Speaker appointed conferees: Obey, DeLauro, Murtha, Visclosky, Lowey, Kilpatrick, Dicks, Edwards, Mollohan, Olver, Serrano, Wasserman Schultz, Clyburn, Lewis (CA), Young (FL), Rogers (KY), Wolf, Walsh (NY), Hobson, Knollenberg, Kingston, Frelinghuysen, and Wicker.
- **Mar 30, 2007:** Message on Senate action sent to the House.
- **Mar 29, 2007:** Considered by Senate. (consideration: CR S4082-4131)
- **Mar 29, 2007:** Passed/agreed to in Senate: Passed Senate with an amendment by Yea-Nay Vote. 51 - 47. Record Vote Number: 126.(text: CR S4093-4131)
- **Mar 29, 2007:** Passed Senate with an amendment by Yea-Nay Vote. 51 - 47. Record Vote Number: 126. (text: CR S4093-4131)
- **Mar 29, 2007:** Senate insisted on its amendment, requested a conference. (consideration: CR S4146)
- **Mar 29, 2007:** Senate appointed conferee(s) Byrd; Inouye; Leahy; Harkin; Mikulski; Kohl; Murray; Dorgan; Feinstein; Durbin; Johnson; Landrieu; Reed; Lautenberg; Nelson NE; Cochran; Stevens; Specter; Domenici; Bond; Shelby; Gregg; Bennett; Craig; Hutchison; Brownback; Allard; Alexander; Grassley.
- **Mar 28, 2007:** Considered by Senate. (consideration: CR S3986-4039)
- **Mar 28, 2007:** Cloture on the measure invoked in Senate by Yea-Nay Vote. 97 - 0. Record Vote Number: 117. (consideration: CR S4003-4004; text: CR S4003)
- **Mar 27, 2007:** Considered by Senate. (consideration: CR S3785-3789, S3793-3822)
- **Mar 26, 2007:** Measure laid before Senate by unanimous consent. (consideration: CR S3735-3742, S3747-3748)
- **Mar 26, 2007:** Cloture motion on the measure presented in Senate. (consideration: CR S3747; text: CR S3747)
- **Mar 23, 2007:** Considered as unfinished business. (consideration: CR H2961-2999)
- **Mar 23, 2007:** DEBATE - Pursuant to the provisions of H.Res. 261, the House resumed debate on H.R. 1591.
- **Mar 23, 2007:** The previous question was ordered pursuant to the rule. (consideration: CR H2999)
- **Mar 23, 2007:** Passed/agreed to in House: On passage Passed by the Yeas and Nays: 218 - 212, 1 Present (Roll no. 186).
- **Mar 23, 2007:** On passage Passed by the Yeas and Nays: 218 - 212, 1 Present (Roll no. 186).
- **Mar 23, 2007:** Motion to reconsider laid on the table Agreed to without objection.
- **Mar 23, 2007:** Received in the Senate. Read twice. Placed on Senate Legislative Calendar under General Orders. Calendar No. 84.
- **Mar 22, 2007:** Rules Committee Resolution H. Res. 261 Reported to House. Rule provides for consideration of H.R. 1591 with 4 hours of general debate. Previous question shall be considered as ordered without intervening motions except motion to recommit with or without instructions. Measure will be considered read. Bill is closed to amendments. All points of order against consideration of the bill are waived except those arising under clause 9 or 10 of rule XXI. The amendment printed in the report of the Committee on Rules accompanying this resolution shall be considered as adopted.
- **Mar 22, 2007:** Rule H. Res. 261 passed House.
- **Mar 22, 2007:** Considered under the provisions of rule H. Res. 261. (consideration: CR H2875-2931; text of measure as reported in House: CR H2875-2894)
- **Mar 22, 2007:** Rule provides for consideration of H.R. 1591 with 4 hours of general debate. Previous question shall be considered as ordered without intervening motions except motion to recommit with or without instructions. Measure will be considered read. Bill is closed to amendments. All points of order against consideration of the bill are waived except those arising under clause 9 or 10 of rule XXI. The amendment printed in the report of the Committee on Rules accompanying this resolution shall be considered as adopted.
- **Mar 22, 2007:** DEBATE - Pursuant to the provisions of H. Res. 261, the House proceeded with four hours of debate on H.R. 1591.
- **Mar 22, 2007:** WORDS TAKEN DOWN - During the course of debate, exception was taken to certain words used and a demand was made to have words taken down. Mr. Hensarling asked unanimous consent to withdraw the words. Without objection the words were withdrawn. The House resumed debate on H.R. 1591.
- **Mar 20, 2007:** Introduced in House
- **Mar 20, 2007:** The House Committee on Appropriations reported an original measure, H. Rept. 110-60, by Mr. Obey.
- **Mar 20, 2007:** Placed on the Union Calendar, Calendar No. 31.