

HR 2

Fair Minimum Wage Act of 2007

Congress: 110 (2007–2009, Ended)

Chamber: House

Policy Area: Labor and Employment

Introduced: Jan 5, 2007

Current Status: Passed Senate with an amendment by Yea-Nay Vote. 94 - 3. Record Vote Number: 42. (text: CR S1500-151)

Latest Action: Passed Senate with an amendment by Yea-Nay Vote. 94 - 3. Record Vote Number: 42. (text: CR S1500-1511) (Feb 1, 2007)

Official Text: <https://www.congress.gov/bill/110th-congress/house-bill/2>

Sponsor

Name: Rep. Miller, George [D-CA-7]

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

Cosponsors (222 total)

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Del. Norton, Eleanor Holmes [D-DC-At Large]	D · DC		Jan 5, 2007
Rep. Ackerman, Gary L. [D-NY-5]	D · NY		Jan 5, 2007
Rep. Allen, Thomas H. [D-ME-1]	D · ME		Jan 5, 2007
Rep. Altmire, Jason [D-PA-4]	D · PA		Jan 5, 2007
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Rep. Arcuri, Michael A. [D-NY-24]	D · NY		Jan 5, 2007
Rep. Baca, Joe [D-CA-43]	D · CA		Jan 5, 2007
Rep. Baird, Brian [D-WA-3]	D · WA		Jan 5, 2007
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Rep. Becerra, Xavier [D-CA-31]	D · CA		Jan 5, 2007
Rep. Berkley, Shelley [D-NV-1]	D · NV		Jan 5, 2007
Rep. Berman, Howard L. [D-CA-28]	D · CA		Jan 5, 2007
Rep. Berry, Marion [D-AR-1]	D · AR		Jan 5, 2007
Rep. Bishop, Timothy H. [D-NY-1]	D · NY		Jan 5, 2007
Rep. Blumenauer, Earl [D-OR-3]	D · OR		Jan 5, 2007
Rep. Boswell, Leonard L. [D-IA-3]	D · IA		Jan 5, 2007
Rep. Boucher, Rick [D-VA-9]	D · VA		Jan 5, 2007
Rep. Brady, Robert A. [D-PA-1]	D · PA		Jan 5, 2007
Rep. Braley, Bruce L. [D-IA-1]	D · IA		Jan 5, 2007
Rep. Butterfield, G. K. [D-NC-1]	D · NC		Jan 5, 2007
Rep. Capps, Lois [D-CA-23]	D · CA		Jan 5, 2007
Rep. Capuano, Michael E. [D-MA-8]	D · MA		Jan 5, 2007
Rep. Cardoza, Dennis A. [D-CA-18]	D · CA		Jan 5, 2007
Rep. Carnahan, Russ [D-MO-3]	D · MO		Jan 5, 2007
Rep. Carney, Christopher P. [D-PA-10]	D · PA		Jan 5, 2007
Rep. Castor, Kathy [D-FL-11]	D · FL		Jan 5, 2007
Rep. Chandler, Ben [D-KY-6]	D · KY		Jan 5, 2007
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Rep. Cohen, Steve [D-TN-9]	D · TN		Jan 5, 2007
Rep. Conyers, John, Jr. [D-MI-14]	D · MI		Jan 5, 2007
Rep. Cooper, Jim [D-TN-5]	D · TN		Jan 5, 2007
Rep. Costello, Jerry F. [D-IL-12]	D · IL		Jan 5, 2007
Rep. Courtney, Joe [D-CT-2]	D · CT		Jan 5, 2007
Rep. Crowley, Joseph [D-NY-7]	D · NY		Jan 5, 2007

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Rep. Cummings, Elijah E. [D-MD-7]	D · MD		Jan 5, 2007
Rep. Davis, Artur [D-AL-7]	D · AL		Jan 5, 2007
Rep. Davis, Danny K. [D-IL-7]	D · IL		Jan 5, 2007
Rep. Davis, Lincoln [D-TN-4]	D · TN		Jan 5, 2007
Rep. DeFazio, Peter A. [D-OR-4]	D · OR		Jan 5, 2007
Rep. DeGette, Diana [D-CO-1]	D · CO		Jan 5, 2007
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Rep. Ellsworth, Brad [D-IN-8]	D · IN		Jan 5, 2007
Rep. Emanuel, Rahm [D-IL-5]	D · IL		Jan 5, 2007
Rep. Engel, Eliot L. [D-NY-17]	D · NY		Jan 5, 2007
Rep. Eshoo, Anna G. [D-CA-14]	D · CA		Jan 5, 2007
Rep. Etheridge, Bob [D-NC-2]	D · NC		Jan 5, 2007
Rep. Farr, Sam [D-CA-17]	D · CA		Jan 5, 2007
Rep. Fattah, Chaka [D-PA-2]	D · PA		Jan 5, 2007
Rep. Filner, Bob [D-CA-51]	D · CA		Jan 5, 2007
Rep. Frank, Barney [D-MA-4]	D · MA		Jan 5, 2007
Rep. Giffords, Gabrielle [D-AZ-8]	D · AZ		Jan 5, 2007
Rep. Gillibrand, Kirsten E. [D-NY-20]	D · NY		Jan 5, 2007
Rep. Gordon, Bart [D-TN-6]	D · TN		Jan 5, 2007
Rep. Green, Al [D-TX-9]	D · TX		Jan 5, 2007
Rep. Green, Gene [D-TX-29]	D · TX		Jan 5, 2007
Rep. Grijalva, Raúl M. [D-AZ-7]	D · AZ		Jan 5, 2007
Rep. Gutierrez, Luis V. [D-IL-4]	D · IL		Jan 5, 2007
Rep. Hall, John J. [D-NY-19]	D · NY		Jan 5, 2007
Rep. Hare, Phil [D-IL-17]	D · IL		Jan 5, 2007
Rep. Harman, Jane [D-CA-36]	D · CA		Jan 5, 2007
Rep. Hastings, Alcee L. [D-FL-23]	D · FL		Jan 5, 2007
Rep. Herseth, Stephanie [D-SD-At Large]	D · SD		Jan 5, 2007
Rep. Higgins, Brian [D-NY-27]	D · NY		Jan 5, 2007
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Rep. Kilpatrick, Carolyn C. [D-MI-13]	D · MI		Jan 5, 2007
Rep. Kind, Ron [D-WI-3]	D · WI		Jan 5, 2007
Rep. Klein, Ron [D-FL-22]	D · FL		Jan 5, 2007
Rep. Kucinich, Dennis J. [D-OH-10]	D · OH		Jan 5, 2007
Rep. Lampson, Nick [D-TX-22]	D · TX		Jan 5, 2007
Rep. Langevin, James R. [D-RI-2]	D · RI		Jan 5, 2007
Rep. Lantos, Tom [D-CA-12]	D · CA		Jan 5, 2007
Rep. Larsen, Rick [D-WA-2]	D · WA		Jan 5, 2007
Rep. Larson, John B. [D-CT-1]	D · CT		Jan 5, 2007
Rep. LaTourette, Steven C. [R-OH-14]	R · OH		Jan 5, 2007
Rep. Lee, Barbara [D-CA-9]	D · CA		Jan 5, 2007
Rep. Levin, Sander M. [D-MI-12]	D · MI		Jan 5, 2007
Rep. Lewis, John [D-GA-5]	D · GA		Jan 5, 2007
Rep. Lipinski, Daniel [D-IL-3]	D · IL		Jan 5, 2007
Rep. LoBiondo, Frank A. [R-NJ-2]	R · NJ		Jan 5, 2007
Rep. Loebsack, David [D-IA-2]	D · IA		Jan 5, 2007
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Rep. Lowey, Nita M. [D-NY-18]	D · NY		Jan 5, 2007
Rep. Lynch, Stephen F. [D-MA-9]	D · MA		Jan 5, 2007
Rep. Mahoney, Tim [D-FL-16]	D · FL		Jan 5, 2007
Rep. Maloney, Carolyn B. [D-NY-14]	D · NY		Jan 5, 2007
Rep. Markey, Edward J. [D-MA-7]	D · MA		Jan 5, 2007
Rep. Matsui, Doris O. [D-CA-5]	D · CA		Jan 5, 2007
Rep. McCarthy, Carolyn [D-NY-4]	D · NY		Jan 5, 2007
Rep. McCollum, Betty [D-MN-4]	D · MN		Jan 5, 2007

Cosponsor	Party / State	Role	Date Joined
Rep. McDermott, Jim [D-WA-7]	D · WA		Jan 5, 2007
Rep. McGovern, James P. [D-MA-3]	D · MA		Jan 5, 2007
Rep. McHugh, John M. [R-NY-23]	R · NY		Jan 5, 2007
Rep. McIntyre, Mike [D-NC-7]	D · NC		Jan 5, 2007
Rep. McNerney, Jerry [D-CA-11]	D · CA		Jan 5, 2007
Rep. McNulty, Michael R. [D-NY-21]	D · NY		Jan 5, 2007
Rep. Meehan, Martin T. [D-MA-5]	D · MA		Jan 5, 2007
Rep. Meek, Kendrick B. [D-FL-17]	D · FL		Jan 5, 2007
Rep. Michaud, Michael H. [D-ME-2]	D · ME		Jan 5, 2007
Rep. Millender-McDonald, Juanita [D-CA-37]	D · CA		Jan 5, 2007
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Rep. Moore, Dennis [D-KS-3]	D · KS		Jan 5, 2007
Rep. Moore, Gwen [D-WI-4]	D · WI		Jan 5, 2007
Rep. Moran, James P. [D-VA-8]	D · VA		Jan 5, 2007
Rep. Murphy, Christopher [D-CT-5]	D · CT		Jan 5, 2007
Rep. Murphy, Patrick J. [D-PA-8]	D · PA		Jan 5, 2007
Rep. Murphy, Tim [R-PA-18]	R · PA		Jan 5, 2007
Rep. Nadler, Jerrold [D-NY-8]	D · NY		Jan 5, 2007
Rep. Napolitano, Grace F. [D-CA-38]	D · CA		Jan 5, 2007
Rep. Oberstar, James L. [D-MN-8]	D · MN		Jan 5, 2007
Rep. Obey, David R. [D-WI-7]	D · WI		Jan 5, 2007
Rep. Olver, John W. [D-MA-1]	D · MA		Jan 5, 2007
Rep. Ortiz, Solomon P. [D-TX-27]	D · TX		Jan 5, 2007
Rep. Pallone, Frank, Jr. [D-NJ-6]	D · NJ		Jan 5, 2007
Rep. Pascrell, Bill, Jr. [D-NJ-8]	D · NJ		Jan 5, 2007
Rep. Pastor, Ed [D-AZ-4]	D · AZ		Jan 5, 2007
Rep. Payne, Donald M. [D-NJ-10]	D · NJ		Jan 5, 2007
Rep. Perlmutter, Ed [D-CO-7]	D · CO		Jan 5, 2007
Rep. Peterson, Collin C. [D-MN-7]	D · MN		Jan 5, 2007
Rep. Pomeroy, Earl [D-ND-At Large]	D · ND		Jan 5, 2007
Rep. Price, David E. [D-NC-4]	D · NC		Jan 5, 2007
Rep. Rahall, Nick J., II [D-WV-3]	D · WV		Jan 5, 2007
Rep. Rangel, Charles B. [D-NY-15]	D · NY		Jan 5, 2007
Rep. Reyes, Silvestre [D-TX-16]	D · TX		Jan 5, 2007
Rep. Rodriguez, Ciro D. [D-TX-23]	D · TX		Jan 5, 2007
Rep. Ross, Mike [D-AR-4]	D · AR		Jan 5, 2007
Rep. Rothman, Steven R. [D-NJ-9]	D · NJ		Jan 5, 2007
Rep. Roybal-Allard, Lucille [D-CA-34]	D · CA		Jan 5, 2007
Rep. Ruppertsberger, C. A. Dutch [D-MD-2]	D · MD		Jan 5, 2007
Rep. Rush, Bobby L. [D-IL-1]	D · IL		Jan 5, 2007
Rep. Ryan, Tim [D-OH-17]	D · OH		Jan 5, 2007
Rep. Salazar, John T. [D-CO-3]	D · CO		Jan 5, 2007

Cosponsor	Party / State	Role	Date Joined
Rep. Sánchez, Linda T. [D-CA-39]	D · CA		Jan 5, 2007
Rep. Sarbanes, John P. [D-MD-3]	D · MD		Jan 5, 2007
Rep. Schakowsky, Janice D. [D-IL-9]	D · IL		Jan 5, 2007
Rep. Schiff, Adam B. [D-CA-29]	D · CA		Jan 5, 2007
Rep. Schwartz, Allyson Y. [D-PA-13]	D · PA		Jan 5, 2007
Rep. Scott, David [D-GA-13]	D · GA		Jan 5, 2007
Rep. Scott, Robert C. "Bobby" [D-VA-3]	D · VA		Jan 5, 2007
Rep. Serrano, Jose E. [D-NY-16]	D · NY		Jan 5, 2007
Rep. Sestak, Joe [D-PA-7]	D · PA		Jan 5, 2007
Rep. Shays, Christopher [R-CT-4]	R · CT		Jan 5, 2007
Rep. Shea-Porter, Carol [D-NH-1]	D · NH		Jan 5, 2007
Rep. Sherman, Brad [D-CA-27]	D · CA		Jan 5, 2007
Rep. Shuler, Heath [D-NC-11]	D · NC		Jan 5, 2007
Rep. Sires, Albio [D-NJ-13]	D · NJ		Jan 5, 2007
Rep. Skelton, Ike [D-MO-4]	D · MO		Jan 5, 2007
Rep. Slaughter, Louise McIntosh [D-NY-28]	D · NY		Jan 5, 2007
Rep. Smith, Adam [D-WA-9]	D · WA		Jan 5, 2007
Rep. Smith, Christopher H. [R-NJ-4]	R · NJ		Jan 5, 2007
Rep. Snyder, Vic [D-AR-2]	D · AR		Jan 5, 2007
Rep. Solis, Hilda L. [D-CA-32]	D · CA		Jan 5, 2007
Rep. Space, Zachary T. [D-OH-18]	D · OH		Jan 5, 2007
Rep. Spratt, John M., Jr. [D-SC-5]	D · SC		Jan 5, 2007
Rep. Stark, Fortney Pete [D-CA-13]	D · CA		Jan 5, 2007
Rep. Stupak, Bart [D-MI-1]	D · MI		Jan 5, 2007
Rep. Sutton, Betty [D-OH-13]	D · OH		Jan 5, 2007
Rep. Tauscher, Ellen O. [D-CA-10]	D · CA		Jan 5, 2007
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Rep. Thompson, Mike [D-CA-1]	D · CA		Jan 5, 2007
Rep. Tierney, John F. [D-MA-6]	D · MA		Jan 5, 2007
Rep. Udall, Mark [D-CO-2]	D · CO		Jan 5, 2007
Rep. Udall, Tom [D-NM-3]	D · NM		Jan 5, 2007
Rep. Van Hollen, Chris [D-MD-8]	D · MD		Jan 5, 2007
Rep. Velazquez, Nydia M. [D-NY-12]	D · NY		Jan 5, 2007
Rep. Walsh, James T. [R-NY-25]	R · NY		Jan 5, 2007
Rep. Walz, Timothy J. [D-MN-1]	D · MN		Jan 5, 2007
Rep. Wasserman Schultz, Debbie [D-FL-20]	D · FL		Jan 5, 2007
Rep. Waters, Maxine [D-CA-35]	D · CA		Jan 5, 2007
Rep. Watson, Diane E. [D-CA-33]	D · CA		Jan 5, 2007
Rep. Waxman, Henry A. [D-CA-30]	D · CA		Jan 5, 2007
Rep. Weiner, Anthony D. [D-NY-9]	D · NY		Jan 5, 2007
Rep. Welch, Peter [D-VT-At Large]	D · VT		Jan 5, 2007
Rep. Wexler, Robert [D-FL-19]	D · FL		Jan 5, 2007

Cosponsor	Party / State	Role	Date Joined
Rep. Wilson, Charles A. [D-OH-6]	D · OH		Jan 5, 2007
Rep. Woolsey, Lynn C. [D-CA-6]	D · CA		Jan 5, 2007
Rep. Wu, David [D-OR-1]	D · OR		Jan 5, 2007
Rep. Wynn, Albert Russell [D-MD-4]	D · MD		Jan 5, 2007
Rep. Yarmuth, John A. [D-KY-3]	D · KY		Jan 5, 2007
Rep. Carson, Julia [D-IN-7]	D · IN		Jan 9, 2007
Rep. Costa, Jim [D-CA-20]	D · CA		Jan 9, 2007
Rep. Davis, Susan A. [D-CA-53]	D · CA		Jan 9, 2007
Rep. Gonzalez, Charles A. [D-TX-20]	D · TX		Jan 9, 2007
Rep. Mollohan, Alan B. [D-WV-1]	D · WV		Jan 9, 2007
Rep. Neal, Richard E. [D-MA-2]	D · MA		Jan 9, 2007
Rep. Weller, Jerry [R-IL-11]	R · IL		Jan 9, 2007
Rep. Bishop, Sanford D., Jr. [D-GA-2]	D · GA		Jan 10, 2007

Committee Activity

Committee	Chamber	Activity	Date
Education and Workforce Committee	House	Referred To	Jan 5, 2007

Subjects & Policy Tags

Policy Area:

Labor and Employment

Related Bills

Bill	Relationship	Last Action
110 HR 2206	Related bill	May 25, 2007: Became Public Law No: 110-28.
110 HR 509	Related bill	May 18, 2007: Referred to the Subcommittee on Workforce Protections.
110 HR 239	Related bill	May 9, 2007: Referred to the Subcommittee on Workforce Protections.
110 S 347	Related bill	Jan 22, 2007: Read twice and referred to the Committee on Finance.
110 S 2	Identical bill	Jan 8, 2007: Read the second time. Placed on Senate Legislative Calendar under General Orders. Calendar No. 2.
110 HRES 6	Related bill	Jan 5, 2007: Motion to reconsider laid on the table Agreed to without objection.

Title I: Fair Minimum Wage - Fair Minimum Wage Act of 2007 - (Sec. 101) Amends the Fair Labor Standards Act of 1938 to increase the federal minimum wage to: (1) \$5.85 an hour, beginning on the 60th day after enactment of this Act; (2) \$6.55 an hour, beginning 12 months after that 60th day; and (3) \$7.25 an hour, beginning 24 months after that 60th day.

(Sec. 102) Applies federal minimum wage requirements to the Commonwealth of the Northern Mariana Islands.

Increases the minimum wage in the Commonwealth: (1) to \$3.55 an hour, beginning on the 60th day after enactment of this Act; and (2) by \$0.50 an hour (or such lesser amount necessary to equal the federal minimum wage), beginning six months after enactment of this Act and every six months thereafter until such minimum wage equals the federal minimum wage.

Title II: Small Business Tax Incentives - Small Business and Work Opportunity Act of 2007 - **Subtitle A: Small Business Tax Relief Provisions** - **Part I: General Provisions** - (Sec. 201) Amends the Internal Revenue Code to extend through 2010 the increased expensing allowance for small business assets.

(Sec. 202) Extends through March 2008 accelerated depreciation of qualified leasehold and restaurant improvement property. Revises the definition of "qualified restaurant property" to eliminate the requirement that improvements to restaurant property must be placed in service more than three years after the original building is placed in service.

Allows accelerated depreciation (i.e., 15-year recovery period, using the straight line method) for qualified retail improvement property. Defines "qualified retail improvement property" as improvements to the interior portion of a nonresidential building used as a retail trade or business serving the general public. Excludes as an improvement the enlargement of the building, any elevator or escalator, common area structures, or the internal structural framework of the building.

(Sec. 203) Exempts certain small businesses from the requirement of using the accrual method of accounting (thus permitting such businesses to use a cash method). Limits such exemption to businesses that have annual gross receipts of not more than \$10 million (increased from \$5 million). Indexes such gross receipts amount for inflation after 2008. Exempts such small businesses eligible to use a cash accounting method from the requirement to use inventories.

(Sec. 204) Extends through 2012 the combined work opportunity and welfare-to-work tax credit.

Establishes as a new targeted group under such credit designated community residents (in lieu of high risk youth). Requires such residents to be between the ages of 18 and 40 and have a principal place of abode in an empowerment zone, enterprise community, or renewal community.

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 veterans for such credit to include veterans with service-connected disabilities incurred after September 10, 2001. Increases from \$6,000 to \$12,000 the amount of disabled veteran wages eligible for such credit.

(Sec. 205) Provides rules for the treatment of certified professional employer organizations as employers for purposes of employment tax liability and other employment tax obligations. Sets forth requirements applicable to such organizations, including bond and independent financial review requirements.

Part II: Subchapter S Provisions - (Sec. 211) 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. 212) Excludes restricted bank director stock from treatment as S corporation stock.

(Sec. 213) 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. 214) Revises the tax treatment of sales of stock of wholly-owned subsidiaries of S corporations.

(Sec. 215) 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. 216) Permits a nonresident alien to be a potential current beneficiary of an electing small business trust (ESBT).

Subtitle B: Revenue Provisions - (Sec. 221) Changes the effective date (to taxable years beginning after December 31, 2006) of certain loss deferral rules applicable to leases entered into with a foreign person or entity on or before March 12, 2004.

(Sec. 222) Applies rules treating certain foreign corporations as domestic corporations for tax purposes for inversion transactions (sales or transfers of more than 80% of a domestic corporation's stock or assets to a foreign subsidiary for tax avoidance purposes) occurring after March 20, 2002, and before March 4, 2003.

(Sec. 223) Denies a tax deduction for any amount paid or incurred as punitive damages.

(Sec. 224) Revises tax rules that deny a tax deduction for fines or penalties paid to a government for the violation of any law to provide that no deduction shall be allowed for any such fine or penalty (whether by suit, agreement, or otherwise) to, or at the direction of, a government or nongovernmental regulatory entity for a violation or for the investigation or inquiry into a potential violation.

Allows exceptions to the general rule of nondeductibility for: (1) certain restitution payments or payments required to come into compliance with law; (2) court-ordered payments not involving a government or nongovernmental regulatory entity; and (3) amounts paid or incurred as taxes due.

Requires governmental agencies involved in a settlement with a taxpayer to report information about such settlement to the Secretary of the Treasury and the taxpayer, including the amount of the settlement, the amount paid as restitution or remediation of property, and the amount paid to come into compliance with law.

(Sec. 225) Sets forth rules for the tax treatment of U.S. citizens and permanent resident aliens (expatriates) who terminate their citizenship or residency to avoid U.S. taxation. Taxes such expatriates on their property as if sold on the date before expatriation at its fair market value. Allows an exclusion of the first \$600,000 (adjusted annually for inflation) of such gain.

Allows expatriates to elect to continue being taxed as U.S. citizens. Allows a deferral of any tax owed resulting from such election, but requires the posting of adequate security for payment of any deferred amount.

Sets forth rules for the tax treatment of retirement plans, interests in trusts, gifts, and inheritances of expatriates.

Amends the Immigration and Nationality Act to render inadmissible to the United States (deny reentry to) expatriates who fail to comply with their tax obligations as set forth in this Act. Requires the Secretary of Homeland Security to disclose to the Attorney General whether an expatriate is in compliance.

(Sec. 226) Limits the annual aggregate amount which may be deferred under a nonqualified deferred compensation plan.

(Sec. 227) Increases criminal fines and prison terms for attempts to evade or defeat tax, willful failure to file tax returns or pay tax, aggravated failure to file tax returns, and fraud and false statements in connection with a tax return.

(Sec. 228) Doubles tax penalties, fines, and interest on underpayments of tax related to tax shelters involving offshore financial arrangements. Allows the Secretary to waive such penalties for certain businesses which use offshore payments in the ordinary course of business.

(Sec. 229) Increases the penalty for tendering a bad check or money order for payment of tax.

(Sec. 230) Sets forth requirements for regulations governing contingent payment convertible debt instruments.

(Sec. 231) Extends the authorization for charging Internal Revenue Service (IRS) user fees through FY2016.

(Sec. 232) Allows tax levies for federal employment taxes without pre-levy collection due process hearings.

(Sec. 233) Modifies requirements for the IRS whistleblower program. Reduces from \$2 million to \$20,000 the required amount of tax in dispute for granting whistleblower awards.

Establishes in the IRS a Whistleblower Office and authorizes appropriations. Requires the Secretary to report to Congress on its establishment and operation.

Authorizes the Tax Court to adopt rules to preserve the confidentiality of whistleblowers who appeal awards.

(Sec. 234) Redefines "covered employee" for purposes of the limitation on the tax deduction for excessive employee remuneration.

Subtitle C: General Provisions - (Sec. 241) 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 websites of the federal agency promulgating the 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 federal agency head to report to Congress annually on the status of each agency's compliance with revised requirements for making regulatory compliance guides available to small businesses.

(Sec. 242) Requires the Secretary of Health and Human Services to establish a grant program to assist states in establishing and operating employer-operated child care programs. 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 report to Congress.

(Sec. 243) Requires the Secretary of the Treasury to study and report to Congress on the benefits, costs, and other

consequences of making advance payments of the earned income tax credit to all recipients of such credit.

(Sec. 244) Expresses the sense of the Senate on promoting personal savings.

(Sec. 245) Amends the Small Business Act to allow existing women's business centers to apply for three-year grants on an ongoing basis. Prohibits women's business 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.

Repeals the four-year women's business center sustainability pilot project.

(Sec. 246) Requires each federal agency head 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 of the United States.

(Sec. 247) Expresses the sense of the Senate that Congress should: (1) repeal the 1993 tax increase on social security benefits; and (2) make certain education tax incentives permanent

(Sec. 249) Amends the Immigration and Nationality Act to impose new requirements for the debarment of government contractors who hire illegal aliens from future federal contracts. Allows certain waivers of debarment for national defense or security reasons.

Actions Timeline

- **Feb 1, 2007:** Considered by Senate. (consideration: CR S1483, S1488-1512)
- **Feb 1, 2007:** Passed/agreed to in Senate: Passed Senate with an amendment by Yea-Nay Vote. 94 - 3. Record Vote Number: 42.(text: CR S1500-1511)
- **Feb 1, 2007:** Passed Senate with an amendment by Yea-Nay Vote. 94 - 3. Record Vote Number: 42. (text: CR S1500-1511)
- **Jan 31, 2007:** Considered by Senate. (consideration: CR S1364-1380)
- **Jan 31, 2007:** Cloture on the bill invoked in Senate by Yea-Nay Vote. 88 - 8. Record Vote Number: 39. (consideration: CR S1380; text: CR S1380)
- **Jan 30, 2007:** Considered by Senate. (consideration: CR S1307-1319)
- **Jan 29, 2007:** Considered by Senate. (consideration: CR S1267-1277)
- **Jan 26, 2007:** Considered by Senate. (CR S1212-1213, S1216-1227, S1229, S1231-1232)
- **Jan 26, 2007:** Second cloture motion on the measure presented in Senate. (consideration: CR S1232; text: CR S1232)
- **Jan 25, 2007:** Considered by Senate. (consideration: CR S1136-1158, S1159-1176, S1177-1182)
- **Jan 24, 2007:** Considered by Senate. (consideration: CR S1011-1026, S1026-1031, S1035-1048)
- **Jan 24, 2007:** Cloture on the measure not invoked in Senate by Yea-Nay Vote. 54 - 43. Record Vote Number: 23. (consideration: CR S1020; text: CR S1020)
- **Jan 23, 2007:** Considered by Senate. (consideration: CR S880-886, S886-888, S888-897, S897-904)
- **Jan 22, 2007:** Measure laid before Senate by unanimous consent. (consideration: CR S791-794, S794-806, S818-820, S821)
- **Jan 22, 2007:** Cloture motion on the measure presented in Senate. (consideration: CR S821; text: CR S821)
- **Jan 11, 2007:** Read the second time. Placed on Senate Legislative Calendar under General Orders. Calendar No. 5.
- **Jan 10, 2007:** Considered pursuant to H. Res. 6. (consideration: CR H260-288)
- **Jan 10, 2007:** DEBATE - Pursuant to the provisions of H. Res. 6, the House proceeded with 3 hours of debate on H.R. 2.
- **Jan 10, 2007:** UNFINISHED BUSINESS - Pursuant to the provisions of H.Res. 6, the Chair announced that further consideration of H.R. 2 will continue later in the legislative day.
- **Jan 10, 2007:** Considered as unfinished business. (consideration: CR H289-308)
- **Jan 10, 2007:** DEBATE - The House continued with debate on H.R. 2.
- **Jan 10, 2007:** The previous question was ordered pursuant to the rule. (consideration: CR H298)
- **Jan 10, 2007:** Mr. McKeon moved to recommit with instructions to Education and Labor. (consideration: CR H298-305; text: CR H298-305)
- **Jan 10, 2007:** Point of order sustained against the motion to recommit with instructions. (consideration: CR H305)
- **Jan 10, 2007:** Mr. Miller, George raised a point of order against the motion to recommit with instructions. Mr. George Miller stated that provisions contained in the motion to recommit with instructions are outside the parameters of the bill and are not germane. Sustained by the Chair.
- **Jan 10, 2007:** Mr. McKeon appealed the ruling of the chair.
- **Jan 10, 2007:** Mr. Miller, George moved to table the motion to appeal the ruling of the chair (consideration: CR H305-306)
- **Jan 10, 2007:** On motion to table the motion to appeal the ruling of the chair Agreed to by the Yeas and Nays: 232 - 197 (Roll no. 16).
- **Jan 10, 2007:** Mr. McKeon moved to recommit with instructions to Education and Labor. (consideration: CR H306-307)
- **Jan 10, 2007:** Floor summary: DEBATE - The House proceeded with 10 minutes of debate on the motion to recommit with instructions. The instructions contained in the motion seek to require the bill to be reported back to the House with an amendment inserting a new subsection relating to minimum wage for employers providing employees certain health care benefits.
- **Jan 10, 2007:** The previous question on the motion to recommit with instructions was ordered without objection. (consideration: CR H307)
- **Jan 10, 2007:** On motion to recommit with instructions Failed by recorded vote: 144 - 287 (Roll no. 17).
- **Jan 10, 2007:** Passed/agreed to in House: On passage Passed by recorded vote: 315 - 116 (Roll no. 18).(text: CR H260)
- **Jan 10, 2007:** On passage Passed by recorded vote: 315 - 116 (Roll no. 18). (text: CR H260)

Jan 10, 2007: Motion to reconsider laid on the table Agreed to without objection.

- **Jan 10, 2007:** Received in the Senate. Read the first time. Placed on Senate Legislative Calendar under Read the First Time.
- **Jan 5, 2007:** Introduced in House
- **Jan 5, 2007:** Sponsor introductory remarks on measure. (CR E32)
- **Jan 5, 2007:** Referred to the House Committee on Education and Labor.