

HR 6049

Energy Improvement and Extension Act of 2008

Congress: 110 (2007–2009, Ended)

Chamber: House

Policy Area: Taxation

Introduced: May 14, 2008

Current Status: Message on Senate action sent to the House.

Latest Action: Message on Senate action sent to the House. (Sep 29, 2008)

Official Text: <https://www.congress.gov/bill/110th-congress/house-bill/6049>

Sponsor

Name: Rep. Rangel, Charles B. [D-NY-15]

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

Cosponsors (17 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Arcuri, Michael A. [D-NY-24]	D · NY		May 14, 2008
Rep. Blumenauer, Earl [D-OR-3]	D · OR		May 14, 2008
Rep. Crowley, Joseph [D-NY-7]	D · NY		May 14, 2008
Rep. Davis, Artur [D-AL-7]	D · AL		May 14, 2008
Rep. Giffords, Gabrielle [D-AZ-8]	D · AZ		May 14, 2008
Rep. Hall, John J. [D-NY-19]	D · NY		May 14, 2008
Rep. Hodes, Paul W. [D-NH-2]	D · NH		May 14, 2008
Rep. Larson, John B. [D-CT-1]	D · CT		May 14, 2008
Rep. Lewis, John [D-GA-5]	D · GA		May 14, 2008
Rep. McDermott, Jim [D-WA-7]	D · WA		May 14, 2008
Rep. McNerney, Jerry [D-CA-11]	D · CA		May 14, 2008
Rep. Meek, Kendrick B. [D-FL-17]	D · FL		May 14, 2008
Rep. Neal, Richard E. [D-MA-2]	D · MA		May 14, 2008
Rep. Pomeroy, Earl [D-ND-At Large]	D · ND		May 14, 2008
Rep. Shea-Porter, Carol [D-NH-1]	D · NH		May 14, 2008
Rep. Van Hollen, Chris [D-MD-8]	D · MD		May 14, 2008
Rep. Welch, Peter [D-VT-At Large]	D · VT		May 14, 2008

Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Reported By	May 20, 2008

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
110 HR 7060	Related bill	Dec 9, 2008: Read the second time. Placed on Senate Legislative Calendar under General Orders. Calendar No. 1130.
110 HR 7201	Related bill	Sep 28, 2008: Rules Committee Resolution H. Res. 1516 Reported to House. Rule provides for consideration of H.R. 7201 and H.R. 7202. Measure will be considered read. Bill is closed to amendments. It shall be in order to consider in the House the bills H.R. 7201 and H.R. 7202. All points of order against consideration of the bills are waived except those arising under clause 10 of rule XXI. The bills shall be considered as read. All points of order against the bills are waived. The previous question shall be considered as ordered on the bills to final passage without intervening motion except: (1) one hour of debate equally divided and controlled by the chairman and ranking minority member of the Committee on Ways and Means; and (2) one motion to recommit, on
110 S 3335	Related bill	Jul 30, 2008: Motion by Senator Reid to reconsider the vote by which cloture was not invoked on the motion to proceed to the measure (Record Vote Number 192) entered in Senate.
110 S 3125	Related bill	Jun 12, 2008: Read twice and referred to the Committee on Finance. (text of measure as introduced: CR S5597-5619)
110 HRES 1212	Procedurally related	May 21, 2008: Motion to reconsider laid on the table Agreed to without objection.
110 HR 5351	Related bill	Feb 28, 2008: Received in the Senate and Read twice and referred to the Committee on Finance.
110 HR 2776	Related bill	Aug 4, 2007: Pursuant to the provisions of H. Res. 615, H.R. 2776 is laid on the table.

Energy Improvement and Extension Act of 2008 - Amends the Internal Revenue Code to extend and modify expiring provisions related to energy production and conservation and to provide for revenue enhancements.

Title I: Energy Production Incentives - Subtitle A: Renewable Energy Incentives - (Sec. 101) Extends the tax credit for the production of electricity from renewable resources: (1) through 2009 for wind and refined coal facilities; and (2) through 2010 for closed and open-loop biomass, geothermal or solar energy, small irrigation power, landfill gas, trash combustion, and hydropower facilities. Modifies tax credit rules for refined coal, trash, and biomass facilities and for hydropower production.

(Sec. 102) Includes marine and hydrokinetic renewable energy as a resource for purposes of the tax credit for producing electricity from renewable resources.

(Sec. 103) Extends through 2016 the energy tax credit for solar energy, fuel cell, and microturbine property. Allows a new energy tax credit for combined heat and power system property. Increases to \$1,500 the credit limitation for fuel cell property. Modifies energy tax credit rules to allow: (1) offsets of tax credit amounts against alternative minimum tax (AMT) liabilities; and (2) public utility property to qualify for such credit.

(Sec. 104) Allows an energy tax credit through 2016 for qualified small wind energy property. Defines "qualified wind energy property" as property which uses a small wind turbine which has a nameplate capacity of not more than 100 kilowatts to generate electricity.

(Sec. 105) Allows an energy tax credit through 2016 for equipment which uses ground or ground water as a thermal energy source for heating or cooling (geothermal heat pump systems).

(Sec. 106) Extends through 2016 the tax credit for residential energy efficient property. Eliminates the limitation on the tax credit for solar electric property. Allows a residential energy tax credit for 30% of small wind energy and geothermal heat pump property expenditures.

(Sec. 107) Allows a new tax credit for investment in new clean renewable energy bonds for capital expenditures for renewable energy facilities.

Extends through 2009 the authority to issue clean renewable energy bonds.

(Sec. 108) Includes steel industry fuel as a renewable resource for purposes of the tax credit for producing electricity from renewable resources. Defines "steel industry fuel" as fuel that: (1) is produced by liquefying coal waste sludge and distributing it on coal; and (2) is used as a feedstock for the manufacture of coke.

(Sec. 109) Extends through 2009 the deferral of tax on the gain on sales of transmission property by vertically-integrated electric utilities to independent transmission companies approved by the Federal Energy Regulatory Commission (FERC).

Subtitle B: Carbon Mitigation and Coal Provisions - (Sec. 111) Allows a 30% investment tax credit rate for advanced coal-based generation technology projects and increases the maximum credit amounts allocable for such projects to \$2.55 billion.

Authorizes additional carbon energy projects, including projects for the capture and and sequestration of carbon dioxide.

(Sec. 112) Increases to 30% the investment tax credit rate for coal gasification projects and the aggregate credit amount for such projects.

(Sec. 113) Extends the excise tax on coal until the earlier of December 31, 2018, or the day after the first December 31st after December 31, 2007, on which there is no balance of repayable advances made to the Black Lung Disability Trust Fund and no unpaid interest on such advances. Makes a one-time appropriation to the Trust Fund to pay the difference between the market value of outstanding repayable advances (plus accrued interest), and the proceeds from the obligations issued by such Trust Fund to the Secretary of the Treasury.

(Sec. 114) Sets forth special rules for refund claims of the coal excise tax by certain coal producers and exporters.

(Sec. 115) Allows a new tax credit for carbon dioxide sequestration.

(Sec. 116) Provides for the treatment of certain income and gains from industrial source carbon dioxide as qualifying income for publicly traded partnerships.

(Sec. 117) Directs the Secretary of the Treasury to contract with the National Academy of Sciences for a comprehensive review of Internal Revenue Code provisions that have the largest effects on carbon and other greenhouse gas emissions and to estimate the magnitude of those effects. Requires the Academy to report to Congress on the results of such study not later than two years after the enactment of this Act. Authorizes appropriations.

Title II: Transportation and Domestic Fuel Security Provisions - (Sec. 201) Includes cellulosic biofuel within the definition of biomass ethanol plant property for purposes of bonus depreciation.

(Sec. 202) Extends through 2009 income and excise tax credits for biodiesel and renewable diesel used as fuel. Increases the rates of such credits.

(Sec. 203) Disqualifies foreign-produced fuel that is used or sold for use outside the United States from the income and excise tax credits for alcohol, biodiesel, and alternative fuel production.

(Sec. 204) Extends through 2009 the excise tax credit for alternative fuel and fuel mixtures. Requires such fuels to include compressed or liquefied biomass gas and to meet certain carbon capture requirements.

(Sec. 205) Allows a new tax credit for new qualified plug-in electric drive motor vehicles. Limits the amount of such credit based upon the gross vehicle weight rating of such vehicles. Terminates such credit after 2014.

(Sec. 206) Allows an exclusion from the heavy truck excise tax for idling reduction devices and advanced insulation used in certain heavy trucks and trailers.

(Sec. 207) Extends through 2010 the tax credit for alternative fuel vehicle refueling property expenditures. Includes electricity as a clean-burning fuel for purposes of such tax credit.

(Sec. 208) Provides for the treatment of certain income and gains from alcohol, biodiesel, and alternative fuels and mixtures as qualifying income for publicly traded partnerships.

(Sec. 209) Extends through 2013 the taxpayer election to expense the costs of certain refinery property.

(Sec. 210) Extends the suspension of the taxable income limit on percentage depletion for oil and natural gas produced from marginal properties.

(Sec. 211) Allows employees to exclude reimbursements for bicycle commuting expenses from gross income.

Title III: Energy Conservation and Efficiency Provisions - (Sec. 301) Allows a new tax credit for investment in qualified energy conservation bonds for capital expenditures to reduce energy consumption in public buildings, implement green community programs, develop alternative and renewable energy sources, and promote mass commuting facilities.

(Sec. 302) Extends through 2009 the tax credit for nonbusiness energy property expenditures. Includes energy-efficient biomass fuel stoves as property eligible for such tax credit. Modifies tax credit standards for water heaters, geothermal heat pumps, and energy efficiency improvements.

(Sec. 303) Extends through 2013 the tax deduction for energy efficient commercial buildings.

(Sec. 304) Extends through 2009 the tax credit for residential energy efficiency improvements.

(Sec. 305) Modifies the tax credit amounts for energy efficient household appliances produced after 2007.

(Sec. 306) Allows an accelerated 10-year recovery period for the depreciation of qualified smart electric meters and smart electric grid systems.

(Sec. 307) Extends through FY2012 the authority to issue tax-exempt bonds for qualified green building and sustainable design projects.

(Sec. 308) Allows a 50% depreciation allowance for reuse and recycling property used to collect, distribute, or recycle certain materials, including scrap, fibers, and metals.

Title IV: Revenue Provisions - Sec. 401) Reduces by 3% the tax deduction for income attributable to domestic production activities for taxpayers with income derived from activities related to oil, gas, or any primary products thereof.

(Sec. 402) Revises the tax treatment of foreign oil and gas extraction income and foreign oil related income for purposes of the foreign tax credit.

(Sec. 403) Includes within the reporting requirements of investment brokers the adjusted basis of any publicly traded security owned by customers of such brokers.

(Sec. 404) Extends through 2009 the 0.2% Federal Unemployment Tax Act (FUTA) surtax.

(Sec. 405) Increases the Oil Spill Liability Trust Fund financing rate and extends such rate through 2017.

Division B: Tax Extenders and Alternative Minimum Tax Relief - Tax Extenders and Alternative Minimum Tax Relief Act of 2008 - **Title I: Alternative Minimum Tax Relief** - (Sec. 101) Amends the Internal Revenue Code to extend through 2008 for individual taxpayers: (1) the offset of nonrefundable personal tax credits against regular and alternative minimum tax (AMT) liability; and (2) the increased AMT exemption amounts.

Increases the AMT refundable credit amount for individuals who have long-term unused minimum tax credits from prior taxable years. Abates any underpayment of tax attributable to the application of special AMT rules for the treatment of incentive stock options.

Title II: Extension of Individual Tax Provisions - (Sec. 201) Extends through 2009: (1) the tax deduction for state and local sales taxes in lieu of state and local income taxes; (2) the tax deduction for qualified tuition and related expenses;

(3) the tax deduction for certain expenses of elementary and secondary school teachers; (4) the additional standard tax deduction from gross income for real property taxes; (5) tax-free distributions from individual retirement plans for charitable purposes; (6) the exemption from withholding of tax of interest-related and short-term capital gain dividends received from a regulated investment company (RIC) and the special rule for RIC stock held in the estate of a nonresidents; and (7) the inclusion of a RIC within the definition of "qualified investment entity" for income tax purposes.

Title III: Extension of Business Tax Provisions - (Sec. 301) Extends through 2009: (1) the tax credit for increasing research activities; (2) the new markets tax credit; (3) the subpart F income exemption for active financing income; (4) special rules for related controlled foreign corporations and for the tax treatment of certain payments to tax-exempt organizations by a controlled subsidiary; (5) accelerated depreciation for qualified leasehold and restaurant improvements and for certain improvements to retail space; (6) the special rule for reductions in the basis of S corporation stock for charitable contributions of property; (7) the increase in alcohol excise taxes payable to Puerto Rico and the Virgin Islands; (8) the economic development credit for American Samoa; (9) tax incentives for mine rescue team training and advanced mine safety equipment; (10) the tax deduction for income attributable to domestic production activities in Puerto Rico; (11) issuance authority for qualified zone academy bonds; (12) the Indian employment tax credit; (13) accelerated depreciation of business property on Indian reservations and of motorsports racing track facilities; (14) the tax credit for railroad track maintenance; (15) expensing allowances for environmental remediation costs; (16) work opportunity tax credit eligibility for Hurricane Katrina employees (through August 28, 2009); (17) the increased rehabilitation tax credit for property in the Gulf Opportunity (GO) Zone; (18) the tax deduction for corporate contributions of computer technology and equipment for educational purposes; (19) tax incentives for investment in the District of Columbia; and (20) the expanded tax deductions for charitable contributions of food and book inventories by noncorporate taxpayers.

(Sec. 325) Extends through 2014: (1) the suspension of tariff duties on certain wool products; and (2) the Wool Research, Promotion, and Development Trust Fund.

Title IV: Extension of Tax Administration Provisions - (Sec. 401) Makes permanent the authority of the Internal Revenue Service (IRS) to: (1) conduct undercover operations; and (2) disclose tax return information related to terrorist activities.

Title V: Additional Tax Relief and Other Tax Provisions - Subtitle A: General Provisions - (Sec. 501) Lowers in 2008 (from \$10,000 to \$8,500) the earned income threshold amount for determining the refundable portion of the child tax credit.

(Sec. 502) Amends Internal Revenue Code provisions relating to the tax deduction for domestic film and television productions to: (1) include within the income base for such deduction compensation for services performed in the United States by actors, production personnel, directors, and producers and any copyrights, trademarks, or other intangibles with respect to a film production; and (2) allow a deduction for partners or S corporation shareholders who own at least a 20% interest in a film project.

(Sec. 503) Exempts from the excise tax on bows and arrows certain shafts consisting of all natural wood that after assembly measure 5/16 of an inch or less in diameter and that are not suitable for use with bows that would otherwise be subject to such tax (having a peak draw weight of 30 pounds or more).

(Sec. 504) Allows taxpayers who are plaintiffs in the civil action *In re Exxon Valdez*, No. 89-095-CV (HRH) (Consolidated) (D. Alaska), or their heirs or dependents, to: (1) elect to average, for income tax purposes, income received in settlement

of such civil action; and (2) make a limited contribution of such settlement income to certain tax-exempt retirement plans in the year such income is received.

(Sec. 505) Allows accelerated depreciation (i.e., five-year recovery period) for certain farming business machinery or equipment placed in service before January 1, 2010.

(Sec. 506) Modifies the standards for imposing penalties on tax return preparers for understatements of tax to require: (1) substantial authority for a position with respect to an item on a tax return if such position was not disclosed with the return; and (2) a reasonable basis for a position that was disclosed with the return.

Requires tax return preparers to have a reasonable belief that a position with respect to a tax shelter or a reportable transaction (a transaction having a potential for tax avoidance or evasion) will more likely than not be sustained on its merits.

Subtitle B: Paul Wellstone and Pete Domenici Mental Health Parity and Addiction Equity Act of 2008 - Paul

Wellstone and Pete Domenici Mental Health Parity and Addiction Equity Act of 2008 - (Sec. 512) - Amends the Employee Retirement Income Security Act of 1974 (ERISA), the Public Health Service Act, and the Internal Revenue Code to require a group health plan that provides both medical and surgical benefits and mental health or substance use disorder benefits to ensure that: (1) the financial requirements, such as deductibles and copayments, applicable to such mental health or substance use disorder benefits are no more restrictive than the predominant financial requirements applied to substantially all medical and surgical benefits covered by the plan; (2) there are no separate cost sharing requirements that are applicable only with respect to mental health or substance use disorder benefits; (3) the treatment limitations applicable to such mental health or substance use disorder benefits are no more restrictive than the predominant treatment limitations applied to substantially all medical and surgical benefits covered by the plan; and (4) there are no separate treatment limitations that are applicable only with respect to mental health or substance use disorder benefits.

Requires the criteria for medical necessity determinations and the reason for any denial of reimbursement or payment for services made under the plan with respect to mental health or substance use disorder benefits to be made available by the plan administrator.

Requires the plan to provide out-of network coverage for mental health or substance use disorder benefits if the plan provides coverage for medical or surgical benefits provided by out-of network providers.

Exempts from the requirements of this Act a group health plan if the application of this Act results in an increase for the plan year of the actual total costs of coverage with respect to medical and surgical benefits and mental health and substance use disorder benefits by an amount that exceeds 2% for the first plan year and 1% for each subsequent plan year. Requires determinations as to increases in actual costs under a plan to be made and certified by a qualified and licensed actuary.

Requires determinations for such an exemption to be made after such plan has complied with this Act for the first six months of the plan year.

Sets forth requirements for notifications of exemptions under this Act, including notification of the Secretary of Health and Human Services, the appropriate state agencies, and participants and beneficiaries in the plan.

Authorizes the Secretary and the appropriate state agency to audit the books and records of a group health plan relating to an exemption.

Directs the Secretary to: (1) report to the appropriate congressional committees on compliance of group health plans with the requirements of this Act; and (2) publish guidance and information concerning the requirements of this Act and provide assistance concerning such requirements and the continued operation of applicable state law.

Requires the Comptroller General to report to Congress on the specific rates, patterns, and trends in coverage and exclusion of specific mental health and substance use disorder diagnoses by health plans and health insurance.

Title VI: Other Provisions - (Sec. 601) Revises the provisions of the Secure Rural Schools and Community Self-Determination Act of 2000.

Provides for: (1) calculating payments to eligible states, counties, and territories for FY2008-FY2011 and; (2) the making of transition payments for FY2008-FY2010 to California, Louisiana, Oregon, Pennsylvania, South Carolina, South Dakota, Texas, and Washington. Sets forth distribution, election, and expenditure rules.

Permits eligible electing counties to expend a portion of funds received for the protection, restoration, and enhancement of fish and wildlife habitat, and other consistent resource objectives upon project approval.

Sets forth requirements for a merchantable timber contracting pilot program.

Revises provisions concerning resource advisory committees and the use and availability of project funds for projects submitted by such committees. Terminates authority to initiate projects on September 30, 2011.

Revises provisions for the use of county funds for certain projects. Requires certification by participating counties that county funds have been expended only for authorized uses. Terminates authority to initiate such projects on September 30, 2011.

Authorizes appropriations for FY2008-FY2011 to carry out the Secure Rural Schools and Community Self-Determination Act of 2000.

Amends the Act of May 23, 1908, and the Weeks Law to prescribe that an amount equal to the annual average of 25% of all amounts received for the applicable fiscal year and each of the preceding six fiscal years from each national forest (under current law, 25% of all moneys received during any fiscal year) be paid at the end of such year to eligible states and counties for the benefit of public schools and public roads in which such forests are situated.

Amends federal law regarding payment in lieu of taxes to provide, for FY2008-FY2012, for each county or other eligible unit of local government to be entitled to payment for entitlement land (certain land owned by the U.S. government).

(Sec. 602) Amends the Surface Mining Control and Reclamation Act of 1977 to require the transfer of \$9 million on October 1, 2010, to the United Mine Workers of America Combined Benefit Fund to provide for refunds of certain health benefit premiums, death benefit premiums, and unassigned beneficiaries premiums.

Title VII: Disaster Relief - Subtitle A: Heartland and Hurricane Ike Disaster Relief - Heartland Disaster Tax Relief Act of 2008 - Makes certain provisions of the Internal Revenue Code providing tax benefits to residents of the Gulf Opportunity (GO) Zone and the Hurricane Katrina disaster areas, including provisions for tax-exempt bond financing, the low-income housing tax credit, an increased rehabilitation tax credit, education and housing tax benefits, employee retention tax credits, and tax-exempt bond financing, applicable to residents of the Midwestern disaster area on a similar basis. Defines "Midwestern disaster area" as an area in which a major disaster has been declared by the President on or after May 20, 2008, and before August 1, 2008, under the Robert T. Stafford Disaster Relief and Emergency Assistance

Act by reason of severe storms, tornados, or flooding occurring in any of the states of Arkansas, Illinois, Indiana, Iowa, Kansas, Michigan, Minnesota, Missouri, Nebraska, and Wisconsin.

(Sec. 703) Includes within the reporting requirements of tax-exempt public charities information about disaster relief activities and contributions received for those purposes.

(Sec. 704) Extends through 2010 tax-exempt bond financing and low-income housing tax credit benefits to the Hurricane Ike disaster area. Defines the "Hurricane Ike disaster area" as an area in Texas or Louisiana that was declared a major disaster area by the President by reason of Hurricane Ike and that was determined by the President to warrant federal assistance.

Subtitle B: National Disaster Relief - (Sec. 706) Waives the 10% adjusted gross income limitation on personal casualty losses for losses sustained from a federally declared disaster occurring before January 1, 2010. Defines "federally declared disaster" as any disaster determined by the President to warrant federal assistance under the Robert T. Stafford Relief and Emergency Assistance Act.

Increases the standard tax deduction by a taxpayer's net disaster loss (i.e., personal casualty losses in a disaster area over personal casualty gains).

Increases until December 31, 2009, the threshold for deductible casualty losses from \$100 to \$500.

(Sec. 707) Allows the expensing of business-related costs incurred due to a federally declared disaster for: (1) the abatement or control of hazardous substances; (2) removal of debris or demolition of damaged structures; or (3) repair of damaged property.

(Sec. 708) Provides for a five-year carryback period for net operating losses attributable to a federally declared disaster. Allows such losses as a deduction in computing alternative minimum taxable income.

(Sec. 709) Modifies certain mortgage revenue bond requirements for principal residences damaged or destroyed in a federally declared disaster occurring before January 1, 2010.

(Sec. 710) Allows accelerated depreciation and increases the expensing allowance for qualified disaster assistance property. Defines "qualified disaster assistance property" to include nonresidential real or residential rental property in a federally declared disaster area.

Title VIII: Spending Reductions and Appropriate Revenue Raisers for New Tax Relief Policy - (Sec. 801) Requires the inclusion in gross income for income tax purposes of employee compensation deferred under a nonqualified deferred compensation plan of a nonqualified entity when there is no substantial risk of forfeiture of the rights to such compensation. Defines "nonqualified entity" as any foreign corporation unless substantially all of its income is: (1) effectively connected with a trade or business in the United States; or (2) subject to a comprehensive foreign income tax. Includes certain partnerships within such definition.

Actions Timeline

- **Sep 29, 2008:** Message on Senate action sent to the House.
- **Sep 23, 2008:** Measure laid before Senate by unanimous consent. (consideration: CR S9234-9238, S9238-9261)
- **Sep 23, 2008:** Passed/agreed to in Senate: Passed Senate with an amendment by Yea-Nay. 93 - 2. Record Vote Number: 205.(text: CR 9/29/2008 S10082-10114)
- **Sep 23, 2008:** Passed Senate with an amendment by Yea-Nay. 93 - 2. Record Vote Number: 205. (text: CR 9/29/2008 S10082-10114)
- **Sep 18, 2008:** Third cloture motion on the motion to proceed to the measure withdrawn by unanimous consent in Senate. (consideration: CR S9167)
- **Sep 18, 2008:** Motion to proceed to consideration of measure withdrawn in Senate. (consideration: CR S9167)
- **Sep 17, 2008:** Motion to proceed to consideration of measure made in Senate. (consideration: CR S8934)
- **Sep 17, 2008:** Third cloture motion on the motion to proceed to the measure presented in Senate. (consideration: CR S8934; text: CR S8934)
- **Jul 29, 2008:** Motion by Senator Reid to reconsider the vote by which cloture was not invoked on the motion to proceed to the measure [Record Vote Number 150] agreed to in Senate by Unanimous Consent. (consideration: CR S7594)
- **Jul 29, 2008:** Upon reconsideration, cloture on the motion to proceed to the measure not invoked in Senate by Yea-Nay Vote. 53 - 43. Record Vote Number: 190. (consideration: CR S7594-7595; text: CR S7595)
- **Jun 19, 2008:** Motion to proceed to measure considered in Senate. (consideration: CR S5772-5775)
- **Jun 18, 2008:** Motion to proceed to measure considered in Senate. (consideration: CR S5711-5724)
- **Jun 17, 2008:** Motion to proceed to measure considered in Senate. (consideration: CR S5678-5680, S5681-5685)
- **Jun 17, 2008:** Cloture on the motion to proceed to the measure not invoked in Senate by Yea-Nay Vote. 52 - 44. Record Vote Number: 150. (consideration: CR S5681-5682; text: CR S5681)
- **Jun 17, 2008:** Motion by Senator Reid to reconsider the vote by which cloture was not invoked on the motion to proceed to the measure [Record Vote Number 150] made in Senate. (consideration: CR S5682)
- **Jun 16, 2008:** Motion to proceed to measure considered in Senate. (consideration: CR S5646-5652)
- **Jun 12, 2008:** Motion to proceed to consideration of measure made in Senate. (consideration: CR S5564-5565)
- **Jun 12, 2008:** Second cloture motion on the motion to proceed to the measure presented in Senate. (consideration: CR S5564-5565; text: CR S5564-5565)
- **Jun 10, 2008:** Cloture on the motion to proceed to the measure not invoked in Senate by Yea-Nay Vote. 50 - 44. Record Vote Number: 147. (consideration: CR S5410-5412; text: CR S5410)
- **Jun 6, 2008:** Motion to proceed to consideration of measure made in Senate. (consideration: CR S5376)
- **Jun 6, 2008:** Cloture motion on the motion to proceed to the measure presented in Senate. (consideration: CR S5376; text: CR S5376)
- **Jun 5, 2008:** Read the first time. Placed on Senate Legislative Calendar under Read the First Time.
- **Jun 5, 2008:** Read the second time. Placed on Senate Legislative Calendar under General Orders. Calendar No. 767.
- **Jun 4, 2008:** Received in the Senate.
- **May 21, 2008:** Rule H. Res. 1212 passed House.
- **May 21, 2008:** Considered under the provisions of rule H. Res. 1212. (consideration: CR H4349-4401; text of measure as reported in House: CR H4349-4367)
- **May 21, 2008:** Rule provides for consideration of H.R. 6049 with 1 hour 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. The rule waives all points of order against consideration of the bill except those arising under clause 9 and 10 of rule XXI. The amendment in the nature of a substitute recommended by the Committee on Ways and Means now printed in the bill shall be considered as adopted.
- **May 21, 2008:** DEBATE - The House proceeded with one hour of debate on H.R. 6049.
- **May 21, 2008:** The previous question was ordered pursuant to the rule. (consideration: CR H4395)
- **May 21, 2008:** Mr. McCrery moved to recommit with instructions to Ways and Means. (consideration: CR H4395-4400; text: CR H4395-4398)
- **May 21, 2008:** Floor summary: DEBATE - The House proceeded with ten minutes of debate on the McCrery motion to recommit with instructions. The instructions contained in the motion seek to require the bill to be reported back to the House with an amendment in the nature of a substitute which inserts a complete new text entitled "Alternative Minimum Tax and Extenders Tax Relief Act of 2008".
- **May 21, 2008:** The previous question on the motion to recommit with instructions was ordered without objection.

(consideration: CR H4399)

- **May 21, 2008:** On motion to recommit with instructions Failed by the Yeas and Nays: 201 - 220 (Roll no. 343).
- **May 21, 2008:** Passed/agreed to in House: On passage Passed by recorded vote: 263 - 160 (Roll no. 344).(text: CR H4367-4383)
- **May 21, 2008:** On passage Passed by recorded vote: 263 - 160 (Roll no. 344). (text: CR H4367-4383)
- **May 21, 2008:** Motion to reconsider laid on the table Agreed to without objection.
- **May 20, 2008:** Reported (Amended) by the Committee on Ways and Means. H. Rept. 110-658.
- **May 20, 2008:** Placed on the Union Calendar, Calendar No. 415.
- **May 15, 2008:** Committee Consideration and Mark-up Session Held.
- **May 15, 2008:** Ordered to be Reported (Amended) by the Yeas and Nays: 25 - 12.
- **May 14, 2008:** Introduced in House
- **May 14, 2008:** Referred to the House Committee on Ways and Means.