

HR 8

American Taxpayer Relief Act of 2012

Congress: 112 (2011–2013, Ended)

Chamber: House

Policy Area: Taxation

Introduced: Jul 24, 2012

Current Status: Became Public Law No: 112-240.

Latest Action: Became Public Law No: 112-240. (Jan 2, 2013)

Law: 112-240 (Enacted Jan 2, 2013)

Official Text: <https://www.congress.gov/bill/112th-congress/house-bill/8>

Sponsor

Name: Rep. Camp, Dave [R-MI-4]

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

Cosponsors (28 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Berg, Rick [R-ND-At Large]	R · ND		Jul 24, 2012
Rep. Black, Diane [R-TN-6]	R · TN		Jul 24, 2012
Rep. Boustany, Charles W., Jr. [R-LA-7]	R · LA		Jul 24, 2012
Rep. Brady, Kevin [R-TX-8]	R · TX		Jul 24, 2012
Rep. Buchanan, Vern [R-FL-13]	R · FL		Jul 24, 2012
Rep. Davis, Geoff [R-KY-4]	R · KY		Jul 24, 2012
Rep. Dold, Robert J. [R-IL-10]	R · IL		Jul 24, 2012
Rep. Gerlach, Jim [R-PA-6]	R · PA		Jul 24, 2012
Rep. Herger, Wally [R-CA-2]	R · CA		Jul 24, 2012
Rep. Jenkins, Lynn [R-KS-2]	R · KS		Jul 24, 2012
Rep. Johnson, Sam [R-TX-3]	R · TX		Jul 24, 2012
Rep. Marchant, Kenny [R-TX-24]	R · TX		Jul 24, 2012
Rep. Nunes, Devin [R-CA-21]	R · CA		Jul 24, 2012
Rep. Paulsen, Erik [R-MN-3]	R · MN		Jul 24, 2012
Rep. Price, Tom [R-GA-6]	R · GA		Jul 24, 2012
Rep. Reed, Tom [R-NY-29]	R · NY		Jul 24, 2012
Rep. Reichert, David G. [R-WA-8]	R · WA		Jul 24, 2012
Rep. Roskam, Peter J. [R-IL-6]	R · IL		Jul 24, 2012
Rep. Ryan, Paul [R-WI-1]	R · WI		Jul 24, 2012
Rep. Schock, Aaron [R-IL-18]	R · IL		Jul 24, 2012
Rep. Smith, Adrian [R-NE-3]	R · NE		Jul 24, 2012
Rep. Tiberi, Patrick J. [R-OH-12]	R · OH		Jul 24, 2012
Rep. Crenshaw, Ander [R-FL-4]	R · FL		Jul 26, 2012
Rep. Graves, Sam [R-MO-6]	R · MO		Jul 26, 2012
Rep. Griffin, Tim [R-AR-2]	R · AR		Jul 26, 2012
Rep. Kline, John [R-MN-2]	R · MN		Jul 26, 2012
Rep. Calvert, Ken [R-CA-44]	R · CA		Aug 1, 2012
Rep. Scott, Tim [R-SC-1]	R · SC		Aug 1, 2012

Committee Activity

Committee	Chamber	Activity	Date
Budget Committee	House	Referred To	Jul 24, 2012
Ways and Means Committee	House	Referred To	Jul 24, 2012

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
112 HRES 844	Related bill	Jan 1, 2013: Motion to reconsider laid on the table Agreed to without objection.
112 HR 6688	Related bill	Dec 19, 2012: Referred to the Subcommittee on Health.
112 S 3521	Related bill	Sep 19, 2012: Motion to proceed to consideration of measure withdrawn in Senate. (consideration: CR S6405)
112 HR 6169	Related bill	Aug 2, 2012: Pursuant to the provisions of H. Res. 747, H.R. 6169 is laid on the table.
112 HRES 747	Procedurally related	Aug 1, 2012: Motion to reconsider laid on the table Agreed to without objection.
112 S 3417	Related bill	Jul 23, 2012: Read twice and referred to the Committee on Finance.
112 S 3401	Related bill	Jul 19, 2012: Read the second time. Placed on Senate Legislative Calendar under General Orders. Calendar No. 460.
112 S 3413	Related bill	Jul 19, 2012: Introduced in the Senate. Read twice. Ordered Placed on Senate Legislative Calendar under General Orders. Calendar No. 468.
112 HR 1173	Related bill	Feb 28, 2012: Read the second time. Placed on Senate Legislative Calendar under General Orders. Calendar No. 331.
112 S 720	Related bill	Apr 4, 2011: Read twice and referred to the Committee on Finance.

(This measure has not been amended since it was passed by the Senate on January 1, 2013. The summary has been expanded for this version.)

American Taxpayer Relief Act of 2012 - **Title I: General Extensions** - (Sec. 101) Makes permanent the Economic Growth and Tax Relief Reconciliation Act of 2001 for individual taxpayers whose taxable income is at or below a \$400,000 threshold amount (\$450,000 for married couples filing a joint return).

Amends the Internal Revenue Code to: (1) revise income tax rates for individual taxpayers whose taxable income is at or below the \$400,000 threshold amount (\$450,000 for married couples filing a joint return) and increase the rate to 39.6% for taxpayers whose taxable income exceeds the threshold, (2) set the threshold for the phaseout of personal tax exemptions and itemized deductions at \$250,000 for individual taxpayers (\$300,000 for married couples filing a joint return), and (3) increase the top marginal estate tax rate from 35% to 40%.

(Sec. 102) Makes permanent for individual taxpayers whose taxable income is at or below a \$400,000 threshold (\$450,000 for married couples filing a joint return) provisions of the Jobs and Growth Tax Relief Reconciliation Act of 2003 that reduce tax rates for capital gain and dividend income.

Increases the capital gains tax rate from 15% to 20% for taxpayers whose taxable income exceeds the \$400,000 threshold amount.

(Sec. 103) Extends through 2017: (1) the American Opportunity tax credit, (2) the child tax credit, and (3) the increased earned income tax credit.

Makes permanent the disregard of tax refunds for determining eligibility for benefits or assistance under any federal program or state or local program financed in whole or in part with federal funds.

(Sec. 104) Establishes a permanent \$78,750 exemption from the alternative minimum tax (AMT) for married taxpayers filing a joint tax return (\$50,600 for individual taxpayers). Provides for an annual inflation adjustment to such exemption amounts for calendar years after 2012.

Title II: Individual Tax Extenders - (Sec. 201) Extends through 2013 expiring tax provisions relating to individual taxpayers, including:

- the tax deduction for certain expenses of elementary and secondary school teachers;
- the exclusion from gross income of amounts attributable to the discharge of qualified principal residence indebtedness;
- the equalization of the exclusion from gross income of employer-provided commuter transit and parking benefits;
- the tax deduction for mortgage insurance premiums;
- the election to deduct state and local general sales taxes in lieu of state and local income taxes;
- the tax deduction for contributions of capital gain real property made for conservation purposes;
- the tax deduction for qualified tuition and related expenses; and
- the exemption from tax of distributions from individual retirement accounts (IRAs) made for charitable purposes.

(Sec. 209) Makes permanent the authority of the Secretary of the Treasury to disclose tax returns and other information to federal and state prison officials for inmates who may have filed or facilitated the filing of false or fraudulent tax returns.

Allows disclosures of such information to contractors responsible for the operation of a federal or state prison and to the legal representatives of the Federal Bureau of Prisons, a state agency, a contractor charged with the responsibility for administration of prisons, or the incarcerated individual accused of filing the false or fraudulent return.

Title III: Business Tax Extenders - (Sec. 301) Extends through 2013 expiring tax provisions relating to business taxpayers, including:

- the tax credit for increasing research activities;
- the 9% low-income housing tax credit rate for newly constructed non-federally subsidized buildings;
- the exemption of the basic military housing allowance from the income test for programs financed by tax-exempt housing bonds;
- the Indian employment tax credit;
- the new markets tax credit;
- the tax credit for qualified railroad track maintenance expenditures;
- the tax credit for mine rescue team training expenses;
- the tax credit for differential wage payments to employees who are active duty members of the Uniformed Services;
- the work opportunity tax credit;
- the authority for issuing qualified zone academy bonds;
- accelerated depreciation for qualified leasehold, restaurant, and retail improvements, for motorsports entertainment complexes, and for business property on Indian reservations;
- the deduction for contributions of food inventory by taxpayers other than C corporations;
- increased expensing allowances for depreciable business property;
- the election to expense advanced mine safety equipment and expensing of film and television production expenses;
- the deduction for income attributable to domestic production activities in Puerto Rico;
- tax rules relating to payments between related foreign corporations;
- rules for the tax treatment of certain dividends of regulated investment companies (RICs);
- the subpart F income exemption for income derived in the active conduct of a banking, finance, or insurance business;
- the 100% exclusion from gross income of gain from the sale or exchange of certain small business stock;
- the rule for adjusting stock of an S corporation making charitable contributions of property;
- the reduction of the recognition period for the built-in gains of S corporations;
- tax incentives for investment in empowerment zones;
- the authority for issuing New York Liberty Zone bonds;
- the increased limitation for payments of excise taxes on distilled spirits into the treasuries of Puerto Rico and the Virgin Islands;
- the tax credit for investment in American Samoa economic development activities; and
- the additional depreciation allowance (bonus depreciation) for business assets and the election to accelerate the AMT in lieu of bonus depreciation.

Title IV: Energy Tax Extenders - (Sec. 401) Extends through 2013 expiring energy-related tax provisions, including:

- the tax credit for residential energy efficiency improvements;
- the tax credit for alternative fuel vehicle refueling property expenditures;

- the tax credit for two- or three-wheeled plug-in electric vehicles;
- the income tax credit for biodiesel and renewable diesel used as fuel;
- the tax credit for producing electricity from Indian coal production facilities;
- the tax credit for energy efficient new homes;
- the tax credit for energy efficient appliances;
- tax rules relating to sales required to implement federal and state restructuring policy for qualified electric facilities; and
- the excise tax credit for alternative fuels.

(Sec. 404) Extends through 2013 the cellulosic biofuel producer tax credit. Modifies the definition of "cellulosic biofuel" for purposes of such credit to mean any liquid fuel which is derived by, or from, qualified feedstocks. Defines "qualified feedstocks" as any lignocellulosic or hemicellulosic matter that is available on a renewable or recurring basis and any cultivated algae, cyanobacteria, or lemma.

(Sec. 407) Extends through 2013 placed-in-service dates for renewable energy facilities eligible for the tax credit for producing electricity from renewable resources, including wind, biomass, landfill gas, trash, hydropower, and marine and hydrokinetic renewable energy facilities.

(Sec. 410) Extends through 2013 the special depreciation allowance (bonus depreciation) for cellulosic biofuel plant property. Modifies the definition of "cellulosic biofuel" for purposes of bonus depreciation to mean any liquid fuel which is derived by, or from, qualified feedstocks.

Title V: Unemployment - (Sec. 501) Amends the Supplemental Appropriations Act, 2008 to extend emergency unemployment compensation (EUC) payments for eligible individuals to weeks of employment ending on or before January 1, 2014.

(Sec. 502) Amends the Assistance for Unemployed Workers and Struggling Families Act to extend until December 31, 2013, requirements that federal payments to states cover 100% of EUC.

Amends the Unemployment Compensation Extension Act of 2008 to exempt weeks of unemployment between enactment of this Act and June 30, 2014, from the prohibition in the Federal-State Extended Unemployment Compensation Act of 1970 (FSEUCA of 1970) against federal matching payments to a state for the first week in an individual's eligibility period for which extended compensation or sharable regular compensation is paid if the state law provides for payment of regular compensation to an individual for his or her first week of otherwise compensable unemployment. (Thus allows temporary federal matching for the first week of extended benefits for states with no waiting period.)

Amends the FSEUCA of 1970 to postpone similarly from December 31, 2012, to December 31, 2013, termination of the period during which a state may determine its "on" and "off" indicators according to specified temporary substitutions in its formula.

(Sec. 503) Amends the Supplemental Appropriations Act, 2008 to appropriate funds out of the employment security administration account through FY2014 to assist states in providing reemployment and eligibility assessment activities.

(Sec. 504) Amends the Railroad Unemployment Insurance Act to extend through December 31, 2013, the temporary increase in extended unemployment benefits.

Title VI: Medicare and Other Health Extensions - Subtitle A: Medicare Extensions - (Sec. 601) Amends title XVIII (Medicare) of the Social Security Act (SSA) to extend for one year the Medicare physician payment rates without change.

Authorizes eligible professionals to receive incentive payments under Medicare for reporting on quality measures by participating in a qualified clinical data registry.

Requires the Comptroller General (GAO) to study the potential of clinical data registries to improve the quality and efficiency of care in the Medicare program.

(Sec. 602) Extends through 2013 the floor at 1.0 on the work geographic index in the formula for determining relative values for physicians' services for the Medicare physician payment.

(Sec. 603) Revises requirements for Medicare payments for outpatient therapy services, including to extend through December 31, 2013, the period of incurred expenses for which an enrollee may request an exception to the ceiling on such expenses.

(Sec. 604) Extends: (1) the temporary increase in payment for ground ambulance services, (2) the increase in payment for certain urban air ambulance services, and (3) the increase in the assistance for rural providers furnishing (super rural ambulance) services in low-population density areas. Requires the Secretary of Health and Human Services (HHS) to study issues related to ambulance services.

(Sec. 605) Extends through 2013 the additional Medicare payment for inpatient services for low-volume hospitals.

(Sec. 606) Extends through FY2013 the current methodology for payment to subsection (d) hospitals for inpatient hospital services furnished to individuals under the Medicare-dependent, small rural hospital (MDH) program. (Generally, a subsection [d] hospital is an acute hospital, particularly one that receives payments under Medicare's inpatient prospective payment system [IPPS] when providing covered inpatient services to eligible beneficiaries.)

(Sec. 607) Extends through December 31, 2014, Medicare Advantage plans that exclusively serve special needs individuals.

(Sec. 608) Extends Medicare authorization for reasonable cost contracts through December 31, 2013.

(Sec. 609) Reauthorizes through FY2013 the requirements that the HHS Secretary contract with a consensus-based entity to develop health care performance measurements. Requires the Secretary to develop a strategy to provide data for performance improvement in a timely manner to applicable providers under the Medicare program. Requires the Comptroller General to study private sector and Medicare information sharing activities.

(Sec. 610) Amends the Medicare Improvements for Patients and Providers Act of 2008 to extend grants for outreach to Medicare beneficiaries.

Subtitle B: Other Health Extensions - (Sec. 621) Amends SSA title XIX (Medicaid) to extend for one year the Qualifying Individual (QI) Program through which the QI program pays the Medicare Part B premiums of Medicare beneficiaries with incomes between 120% and 135% of the official poverty line.

(Sec. 622) Extends the program to provide continued short-term eligibility for Medicaid beneficiaries who become ineligible due to increased hours of, or increased income from, employment (transitional medical assistance program).

(Sec. 623) Extends through September 30, 2014, the authority of states to base eligibility determinations for Medicaid or

the Children's Health Insurance Program (CHIP) on findings by an Express Lane agency.

(Sec. 624) Amends SSA title V (Maternal and Child Health Services Block Grant) to extend the program for the development and support of family-to-family health information centers for children with disabilities or special health care needs.

(Sec. 625) Amends the Public Health Service Act to reauthorize for FY2014: (1) a research program for the prevention and cure of Type I diabetes, and (2) a program to provide services through Indian health facilities for the prevention and treatment of diabetes.

Subtitle C: Other Health Provisions - (Sec. 631) Directs the HHS Secretary to apply certain prospective documentation and coding adjustments (made in response to the implementation of the Medicare Severity Diagnosis Related Group [MS-DRG] system under the Medicare IPPS) for discharges occurring during FY2008, FY2009, and FY2010. Directs the Secretary to make an additional adjustment to the standardized amounts for inpatient hospital services based upon the Secretary's estimates for discharges occurring only during FY2014-FY2017 to offset \$11 billion (which represents the amount of the increase in aggregate payments from FY2008-FY2013 for which an adjustment was not previously applied).

(Sec. 632) Requires the Secretary to make reductions in Medicare payments for renal dialysis services.

Directs GAO to update its report to Congress on the impact on Medicare beneficiary access to high-quality dialysis services of including specified oral drugs furnished for the treatment of end stage renal disease in the related bundled prospective payment system.

(Sec. 633) Makes reductions to Medicare payments for multiple therapy services provided to the same patient on the same day.

(Sec. 634) Reduces payments for certain hospital outpatient department services (stereotactic radiosurgery).

(Sec. 635) Revises utilization rates for purposes of Medicare payment for the use of expensive diagnostic imaging equipment.

(Sec. 636) Makes Medicare reimbursement for diabetic supplies that are non-mail order equal to the single payment amounts established under the national mail order competition for diabetic supplies.

(Sec. 637) Reduces Medicare payment by 10% for ambulance services consisting of non-emergency basic life support services involving transport of an individual with end-stage renal disease (ESRD) for renal dialysis services furnished other than on an emergency basis by a provider of services or a renal dialysis facility.

(Sec. 638) Extends from three years to five years the length of time the Secretary has to collect Medicare overpayments.

(Sec. 639) Revises the coding adjustment factor for health status under Medicare Advantage plans.

(Sec. 640) Eliminates funding for the Medicare Improvement Fund starting in FY2014.

(Sec. 641) Revises state disproportionate share hospital (DSH) allotments under Medicaid.

(Sec. 642) Repeals the Community Living Assistance Services and Supports Act or the CLASS Act, as added to the Public Health Service Act by the Patient Protection and Affordable Care Act, which establishes a national, voluntary

insurance program for purchasing community living assistance services and supports in order to provide individuals with functional limitations with tools that will allow them to maintain their personal and financial independence and live in the community.

Amends the Deficit Reduction Act of 2005 to repeal appropriations through FY2015 for the National Clearinghouse for Long-Term Care Information.

(Sec. 643) Establishes the Commission on Long-Term Care to develop a plan for a system to ensure the availability of long-term services and supports for individuals in need of such services.

(Sec. 644) Requires the Secretary to establish a fund to be used to provide assistance and oversight to qualified nonprofit health insurance issuers that have been awarded loans or grants under the Consumer Operated and Oriented Plan (CO-OP) program to offer qualified health plans in the individual and small group markets. Transfers to this new fund 10% of the appropriations to the CO-OP program. Rescinds all other unobligated funds appropriated to the CO-OP program.

Title VII: Extension of Agricultural Programs - (Sec. 701) Extends programs under the Food, Conservation, and Energy Act of 2008 through September 30, 2013, with specified exceptions including Pigford claim discrimination determinations.

Extends: (1) the dairy product price support program through December 31, 2013, and (2) the milk income loss contract program.

Extends specified commodity programs to crop year 2013, including programs for sugar cane, sugar beets, and peanuts.

Suspends price support authorities for: (1) covered commodities, peanuts, sugarcane, and sugar through the 2013 crop or production year; and (2) milk through December 31, 2013.

Amends the Food Security Act of 1985 to extend the conservation reserve program through FY2013.

Authorizes appropriations through FY2013 for the voluntary public access and habitat incentive program.

Amends the Food and Nutrition Act of 2008 to reduce FY2013 funding for the supplemental nutrition assistance program (SNAP, formerly the food stamp program) employment and training.

Revises FY2012 through FY2015 funding for the nutrition education and obesity prevention grant program.

Amends the Food, Agriculture, Conservation, and Trade Act of 1990 to authorize FY2013 appropriations for: (1) the organic agriculture research and extension initiative, and (2) the specialty crop research initiative.

Amends the Farm Security and Rural Investment Act of 2002 to authorize FY2013 appropriations for: (1) the beginning farmer and rancher development program, (2) the biobased markets program, (3) biorefinery assistance, (4) repowering assistance, (5) the bioenergy program for advanced biofuels, (6) the biodiesel fuel education program, (7) the rural energy for America program, (8) biomass research and development, (9) the rural energy self-sufficiency initiative, (10) the biomass crop assistance program, (11) the forest biomass for energy program, and (12) the community wood energy program.

Authorizes the feedstock flexibility program for energy producers through FY2013.

Amends the Farmer-to-Consumer Direct Marketing Act of 1976 to authorize FY2013 appropriations for the farmers

market promotion program.

Amends the Food, Conservation, and Energy Act of 2008 to authorize FY2013 appropriations for the national clean plant network.

Amends the Farm Security and Rural Investment Act of 2002 regarding the national organic certification cost-share program to: (1) make specified Commodity Credit Corporation (CCC) funds available for FY2008 through FY2012, and (2) authorize FY2013 appropriations.

Authorizes FY2013 appropriations for organic production and market data initiatives.

Amends the Food, Agriculture, Conservation, and Trade Act of 1990 to authorize FY2013 appropriations for outreach and technical assistance for socially disadvantaged farmers or ranchers.

(Sec. 702) Amends the Federal Crop Insurance Act to authorize FY2012-FY2013 appropriations for payments to eligible producers for: (1) livestock death losses in excess of the normal mortality due to adverse weather, including losses from hurricanes, floods, blizzards, disease, wildfires, and extreme heat or cold; (2) grazing losses for covered livestock due to drought or fire; (3) emergency relief to eligible producers of livestock, honey bees, and farm-raised fish for losses due to disease, adverse weather, or other conditions such as blizzards and wildfires; and (4) orchardists and nursery tree growers for commercial losses caused by natural disasters.

Title VIII: Miscellaneous Provisions - (Sec. 801) Amends the National Defense Authorization Act for Fiscal Year 2013 to modify requirements concerning presidential notification of any reduction of strategic delivery systems to state that the President shall certify whether the Russian Federation is in compliance (currently, "that" it is in compliance) with its strategic arms control obligations (currently, "arms control obligations") with the United States and is not violating or acting inconsistently with such obligations.

(Sec. 802) Prohibits any cost-of-living adjustment to the rate of pay for Members of Congress during FY2013.

Title IX: Budget Provisions - Subtitle A: Modifications of Sequestration - (Sec. 901) Amends the Balanced Budget and Emergency Deficit Control Act of 1985 to reduce the required amount of deficit reduction calculated for FY2013 by \$24 billion.

Implements the FY2013 spending reductions required by the Balanced Budget and Emergency Deficit Control Act of 1985 on March 27, 2013 (current law requires a sequestration to eliminate a budget-year breach within 15 calendar days after Congress adjourns).

Postpones from January 2, 2013, until March 1, 2013, the sequestration required under the Budget Control Act of 2011 if a joint committee bill achieving a deficit reduction greater than \$1.2 trillion was not enacted by January 15, 2012.

Reduces FY2013 discretionary spending limits to those applicable for FY2012. Reduces FY2014 limits from \$1.066 trillion to \$1.058 trillion.

(Sec. 902) Amends the Internal Revenue Code to permit an applicable tax-deferred retirement plan that includes a qualified Roth contribution (a program under which an employee may elect to make designated Roth contributions in lieu of all or a portion of elective deferrals the employee is otherwise eligible to make under the plan) to allow an individual to elect to have the plan transfer any amount not otherwise distributable to a designated Roth account maintained for the individual's benefit. Treats such a transfer as a taxable rollover distribution to the account. (Roth account contributions

are made with after-tax funds.) Exempts such a plan, including the federal Thrift Savings Plan, from certain normally applicable restrictions because of such a transfer.

Subtitle B: Budgetary Effects - (Sec. 911) Exempts the budgetary effects of this Act from the PAYGO scorecard requirements of the Statutory Pay-As-You-Go Act of 2010 and S.Con.Res. 21, 110th Congress (setting forth the congressional budget for the government for FY2008).

Actions Timeline

- **Jan 2, 2013:** Presented to President.
- **Jan 2, 2013:** Signed by President.
- **Jan 2, 2013:** Became Public Law No: 112-240.
- **Jan 1, 2013:** Measure laid before Senate by unanimous consent. (consideration: CR 12/31/2012 S8584-8586)
- **Jan 1, 2013:** Passed/agreed to in Senate: Passed Senate, under the order of 1/1/2013, having achieved 60 votes in the affirmative, with an amendment and an amendment to the Title by Yea-Nay Vote. 89 - 8. Record Vote Number: 251.
- **Jan 1, 2013:** Passed Senate, under the order of 1/1/2013, having achieved 60 votes in the affirmative, with an amendment and an amendment to the Title by Yea-Nay Vote. 89 - 8. Record Vote Number: 251.
- **Jan 1, 2013:** Message on Senate action sent to the House.
- **Jan 1, 2013:** Rules Committee Resolution H. Res. 844 Reported to House. Rule provides for consideration of Senate amendments to H.R. 8 to H.R. 8 with 1 hour of general debate. Previous question shall be considered as ordered without intervening motions. The resolution makes in order a motion offered by the chair of the Committee on Ways and Means or his designee that the House concur in the Senate amendments to H.R. 8. The resolution waives all points of order against consideration of the motion and the Senate amendments and provides that they shall be considered as read.
- **Jan 1, 2013:** Pursuant to the provisions of H. Res. 844, the House moved to agree to the Senate amendments. (consideration: CR H7536-7559)
- **Jan 1, 2013:** DEBATE - Pursuant to the provisions of H.Res. 844, the House proceeded with 1 hour of debate on the Senate amendments to H.R. 8.
- **Jan 1, 2013:** The previous question was ordered pursuant to the rule. (consideration: H7558)
- **Jan 1, 2013:** Resolving differences -- House actions: On motion that the House agree to the Senate amendments Agreed to by recorded vote: 257 - 167 (Roll no. 659). (text as House agreed to Senate amendment: CR H7536-7551)
- **Jan 1, 2013:** On motion that the House agree to the Senate amendments Agreed to by recorded vote: 257 - 167 (Roll no. 659). (text as House agreed to Senate amendment: CR H7536-7551)
- **Jan 1, 2013:** Motion to reconsider laid on the table Agreed to without objection.
- **Sep 11, 2012:** Read the second time. Placed on Senate Legislative Calendar under General Orders. Calendar No. 502.
- **Sep 10, 2012:** Received in the Senate. Read the first time. Placed on Senate Legislative Calendar under Read the First Time.
- **Aug 1, 2012:** Rule H. Res. 747 passed House.
- **Aug 1, 2012:** Rule provides for consideration of H.R. 6169 and H.R. 8. H.R. 6169 is accorded 3 hours of general debate and H.R. 8 is accorded 1 hour of general debate. For H.R. 6169, the amendment in the nature of a substitute printed in Part A of the report is in order and shall be debatable for 20 minutes. For H.R. 8, the amendment in the nature of a substitute printed in Part B is made in order and shall be debatable for 20 minutes. Section 3 provides that on any legislative day from August 3, 2012 through September 7, 2012: (a) the Journal of the proceedings of the previous day shall be considered as approved; (b) the Chair may adjourn the House to meet at a date and time within the limits of clause 4, section 5, article I of the Constitution; and (c) bills and resolutions introduced shall be numbered, listed in the Congressional Record, and when printed shall bear the date of introduction, but may be referred at a later time. Section 4 authorizes the Speaker to appoint Members to perform the duties of the Chair for the duration of the period addressed by section 3 as though under clause 8(a) of rule I. Section 5 of the resolution provides that each day during the period addressed by section 3 shall not constitute a calendar for purposes of section 7 of the War Powers Resolution. Section 6 of the resolution provides that each day during the period addressed by section 3 shall not constitute a legislative day for the purposes of clause 7 of rule XIII (resolutions of inquiry). Section 7 of the resolution provides that for each day during the period addressed by section 3 shall not constitute a calendar or legislative day for purposes of clause 7(c)(1) of rule XXII (motions to instruct conferees). Section 8 of the resolution authorizes the Speaker to entertain motions to suspend the rules on the legislative day of August 2, 2012. Section 9 of the resolution waives the requirement of clause 6(a) of rule XIII (requiring a two-thirds vote to consider a report from the Committee on Rules on the same day it is presented to the House) with respect to any resolution reported through the legislative day of August 2, 2012.
- **Aug 1, 2012:** Considered under the provisions of rule H. Res. 747. (consideration: CR H5578-5597; text of measure as introduced: CR H5578-5579)
- **Aug 1, 2012:** DEBATE - The House proceeded with one hour of debate on H.R. 8.
- **Aug 1, 2012:** DEBATE - Pursuant to the provisions of H.Res. 747, the House proceeded with 20 minutes of debate on the Levin amendment in the nature of a substitute.

Aug 1, 2012: Mr. DeFazio moved to recommit with instructions to Ways and Means. (consideration: CR H5594-5597; text: CR H5594-5595)

- **Aug 1, 2012:** DEBATE - The House proceeded with 10 minutes of debate on the DeFazio 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 to amend the underlying Republican 1 year extension, allowing the tax cuts to expire for income over \$1 million. It would use that money for small business expensing and the rest for deficit reduction, for a total of \$29 billion over 10 years.
- **Aug 1, 2012:** The previous question on the motion to recommit with instructions was ordered without objection. (consideration: CR H5596)
- **Aug 1, 2012:** On motion to recommit with instructions Failed by recorded vote: 181 - 246 (Roll no. 544). (consideration: CR H5596-5597)
- **Aug 1, 2012:** Passed/agreed to in House: On passage Passed by recorded vote: 256 - 171 (Roll no. 545).
- **Aug 1, 2012:** On passage Passed by recorded vote: 256 - 171 (Roll no. 545).
- **Aug 1, 2012:** Motion to reconsider laid on the table Agreed to without objection.
- **Jul 31, 2012:** Rules Committee Resolution H. Res. 747 Reported to House. Rule provides for consideration of H.R. 6169 and H.R. 8. H.R. 6169 is accorded 3 hours of general debate and H.R. 8 is accorded 1 hour of general debate. For H.R. 6169, the amendment in the nature of a substitute printed in Part A of the report is in order and shall be debatable for 20 minutes. For H.R. 8, the amendment in the nature of a substitute printed in Part B is made in order and shall be debatable for 20 minutes. Section 3 provides that on any legislative day from August 3, 2012 through September 7, 2012: (a) the Journal of the proceedings of the previous day shall be considered as approved; (b) the Chair may adjourn the House to meet at a date and time within the limits of clause 4, section 5, article I of the Constitution; and (c) bills and resolutions introduced shall be numbered, listed in the Congressional Record, and when printed shall bear the date of introduction, but may be referred at a later time.
- **Jul 24, 2012:** Introduced in House
- **Jul 24, 2012:** Referred to the Committee on Ways and Means, and in addition to the Committee on the Budget, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned.